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STATE OF LOUISIANA

General Purpose Financial Report For The Fiscal Year Ended June 30, 1984

DIVISION OF ADMINISTRATION
STEPHANIE L. ALEXANDER
COMMISSIONER
BATON ROUGE, LOUISIANA

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Introductory Section

STATE OF LOUISIANA

State of Louisiana
Annual Financial Report
June 30, 1984

Prepared By
Division of Administration
Stephanie L. Alexander
Commissioner

STATE OF LOUISIANA
PRINCIPAL OFFICIALS

Executive

Edwin W. Edwards
Governor

Robert L. "Bobby" Freeman
Lieutenant Governor

James H. "Jim" Brown
Secretary of State

William J. Guste, Jr.
Attorney General

Mrs. Mary Evelyn Parker
Treasurer

Dr. Thomas G. Clausen
Superintendent of Education

Bob Odom
Commissioner of Agriculture

Sherman A. Bernard
Commissioner of Insurance

Jerry M. Fowler
Commissioner of Elections

Ron Faucheaux
Secretary of Commerce

Noelle LeBlanc
Secretary, Culture, Recreation and Tourism

Patricia L. Norton
Secretary of Environmental Quality

Dr. Sandra Robinson
Secretary of Health and Human Resources

Dudley Patin
Secretary of Labor

B. Jim Porter
Secretary of Natural Resources

C. Paul Phelps
Secretary of Public Safety and Corrections

Principal Officials (continued)

Shirley McNamara
Secretary of Revenue and Taxation

Robert G. Graves
Secretary of Transportation and Development

Dorothy Mae Taylor
Secretary of Urban and Community Affairs

J. Burton Angelle
Secretary of Wildlife and Fisheries

Legislative

John A. Alario, Jr.
Speaker of the House of Representatives

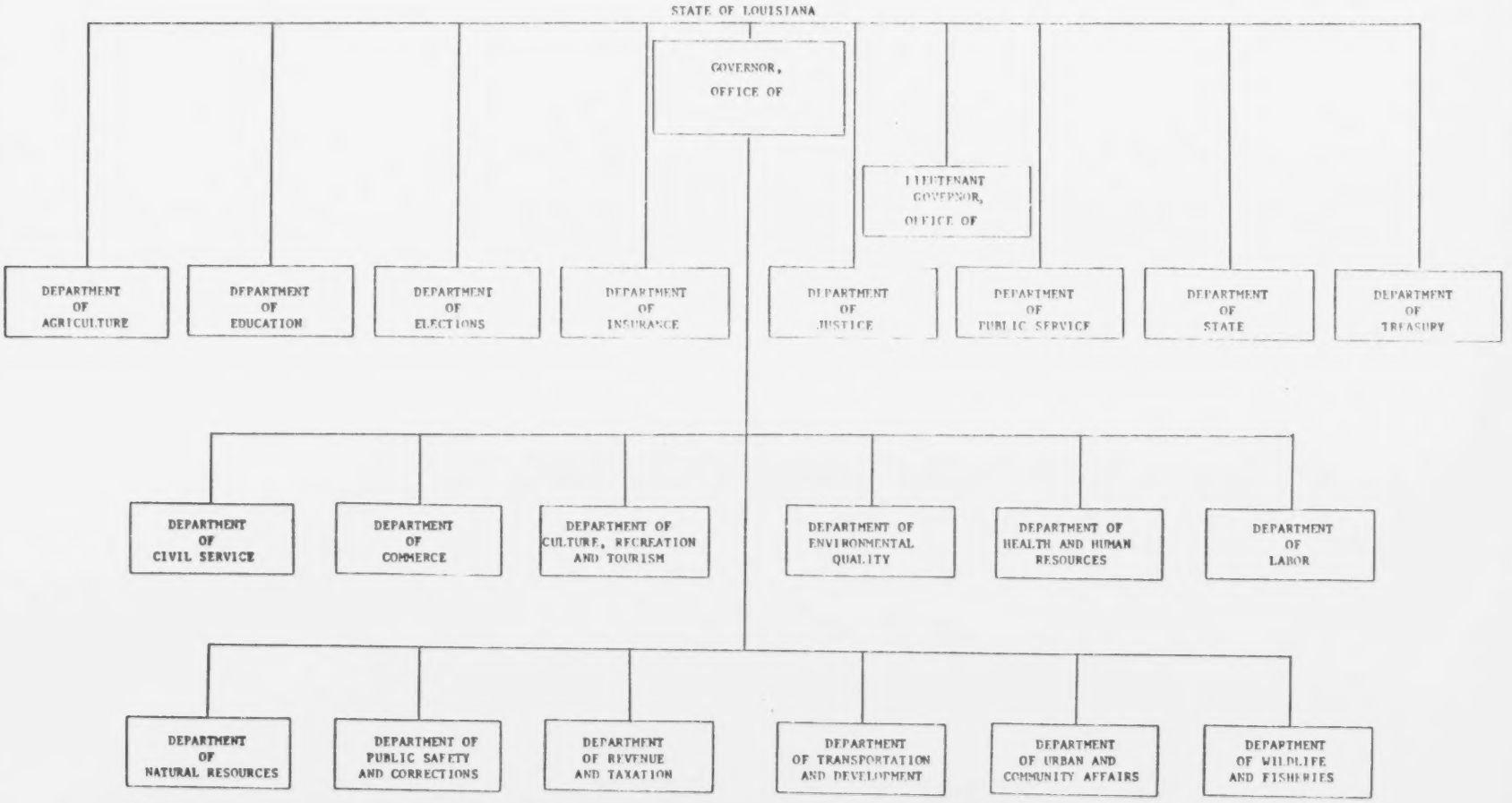
Samuel B. Nunez, Jr.
President of Senators

Judicial

John A. Dixon, Jr.
Chief Justice of the Supreme Court of Louisiana

EXECUTIVE DEPARTMENTS IN THE REORGANIZATION ACT

The Executive Reorganization Act (Title 36 of the Louisiana Revised Statutes) designates the departments diagrammed below as the departments of the executive branch of state government. The departments headed by statewide elected officials are specifically provided for in the Reorganization Act.


STATE OF LOUISIANA
GOVERNOR, OFFICE OF
LIEUTENANT GOVERNOR, OFFICE OF
DEPARTMENT OF AGRICULTURE
DEPARTMENT OF EDUCATION
DEPARTMENT OF ELECTIONS
DEPARTMENT OF INSURANCE
DEPARTMENT OF JUSTICE
DEPARTMENT OF PUBLIC SERVICE
DEPARTMENT OF STATE
DEPARTMENT OF TREASURY
DEPARTMENT OF CIVIL SERVICE
DEPARTMENT OF COMMERCE
DEPARTMENT OF CULTURE, RECREATION AND TOURISM
DEPARTMENT OF ENVIRONMENTAL QUALITY
DEPARTMENT OF HEALTH AND HUMAN RESOURCES
DEPARTMENT OF LABOR
DEPARTMENT OF NATURAL RESOURCES
DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS
DEPARTMENT OF REVENUE AND TAXATION
DEPARTMENT OF TRANSPORTATION AND DEVELOPMENT
DEPARTMENT OF URBAN AND COMMUNITY AFFAIRS
DEPARTMENT OF WILDLIFE AND FISHERIES

The Reorganization Act specifically states that in no instance does it grant any new authority or expand the existing authority of any official or agency to regulate the activities of any person or business enterprise or regulate or interfere with the right to property, unless such authority existed on the effective date of the Act in an official or agency and the powers and duties of said official or agency were transferred to or merged into an official or agency established in the Act.

STATE OF LOUISIANA
ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 1984

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EDWIN W. EDWARDS
GOVERNOR

STEPHANIE L. ALEXANDER
COMMISSIONER
OF ADMINISTRATION

State of Louisiana

DIVISION OF ADMINISTRATION
STATE ACCOUNTING OFFICE
342-0705

WILLARD A. FAVRE
STATE EXECUTIVE FISCAL
PROGRAM DIRECTOR

ACCOUNTING SERVICES
342-0700

FISCAL SECTION
342-0708

UNIFORM PAYROLL
342-0713

March 18, 1985

Honorable Edwin Edwards
Governor
State of Louisiana
Post Office Box 94004
Baton Rouge, Louisiana 70804-9004

Dear Governor Edwards:

The Annual Financial Report of the State of Louisiana, for the fiscal year ended June 30, 1984 is submitted herewith. This report was prepared by the Division of Administration, State Accounting Office. Responsibility for both the accuracy of the presented data and the completeness and fairness of presentation, including all disclosure rests with the State. We believe the data, as presented, is accurate in all material respects with the exception of General Fixed Asset Group of Accounts; that it is presented in a manner designed to fairly set forth the financial position and result of operations of the State as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain a maximum understanding of the State's financial affairs have been included.

FINANCIAL SYSTEM AND BUDGETARY CONTROL

The financial statements contained in this report have been prepared in accordance with generally accepted accounting principles.

We believe that the State's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Final financial control is exercised under the budgetary system. Statements are presented both in conformance with generally accepted accounting principles and legal compliance. The State recognizes the difficulty and complexity involved in maintaining a dual reporting system and is attempting to bring budgetary practices into conformity with generally accepted accounting principles.

Budgetary control is maintained by a detailed appropriation process including the usage of the encumbrance method of accounting. Open encumbrances at June 30, 1984 are reported as reservations of fund balance.

THE REPORTING ENTITY AND ITS SERVICES

The financial statements include the various departments, agencies, and other organizational units governed by the Legislature and/or constitutional officers of the State of Louisiana using the evaluative criteria established in the National Council on Governmental Accounting Statement 3 "Defining the Reporting Entity".

The State provides a full range of services contemplated by statute or character including public safety, highways, health and social services, culture-recreation, education, public improvements, planning and general administrative services.

Total financial resources for Fiscal Year 1984 are $7,142,699,175 as compared to $7,175,369,857 for the previous year representing a decrease of $32,670,682 or (0.45%) over the previous year. A summary of resource increase (or decrease) is as follows:

Revenues By Type:	Amount	Percent of Total
Intergovernmental receipts	$ (888,053)	(2.72%)
Taxes	160,410,047	490.99%
Use of Money and Property	(101,769,926)	(311.50%)
Licenses, Permits and Fees	26,519,191	81.17%
Sales of Commodities and Services	(113,959,657)	(348.81%)
Other Receipts	95,854,888	293.40%
Total Revenue	$ 66,166,490	202.53%
Other Sources:		
Sale of Bonds	(126,645,000)	(387.64%)
Interagency Receipts	27,807,828	85.11%
Total Other Sources	(98,837,172)	(302.53%)
Total Decrease	$ (32,670,682)	(100.00%)

Total general governmental expenditures and encumbrances for Fiscal Year 1984 are $7,777,857,732 as compared to $7,712,909,358 for the previous year representing an increase of $64,948,374 or .84% over the previous year. A summary of the expenditures increase (or decrease) by function of Government is as follows:

	Amount	Percent of Total
General Government	$ 84,764,328	130.51%
Culture, Recreation and Tourism	1,250,391	1.93%
Transportation and Development	(75,381,920)	(116.06%)
Public Safety	2,184,743	3.36%
Health and Welfare	91,625,807	141.07%
Corrections	16,731,680	25.76%
Conservation	10,166,077	15.65%
Education	91,441,829	140.79%
Aid to Local Government	39,652,382	61.05%
Other	(157,211,843)	(242.06%)
Capital Outlay	44,180,134	68.03%
Debt Service	(84,455,234)	(130.03%)
Total Increase	$ 64,948,374	100.00%

FUND ACTIVITIES

The state's major operating fund, the General Fund, again experienced a major operating loss and decrease in available fund balance. Assets of the General Fund fell from $686,825,248 at June 30, 1983 to $600,607,887 at June 30, 1984, and Undesignated Fund Balance available for appropriations fell from $180,790,041 at June 30, 1983 to only $35,248,572 at June 30, 1984. Discounting the effects of the Port and Harbor and Levee District Entities similar decreases occurred in other fund types.

Unreserved fund balances and retained earnings including ports and levees districts as of June 30, 1983 and 1984 by fund type are as follows:

	1984	1983
General	$ 35,248,572	$ 180,790,042
Special Purpose	192,051,547	161,638,267
Capital Outlay	26,484,432	13,671,269
Debt Service	-	15,788
Proprietary	265,010,602	332,286,874
Trust - Expendable	33,772,928	38,561,166
Total Unreserved Fund Balances and Retained Earnings	$552,568,081	$ 726,963,406

BONDED INDEBTEDNESS AND DEBT ADMINISTRATION

General Obligation Bonds bearing the full faith and credit of the State payable from the Bond Security and Redemption Fund totaled $2,539,974,000 in principal at June 30, 1984. General obligation bonds bearing the full faith and credit of the State payable from the special taxes and self

Bonded Indebtedness and Debt Administration (cont'd)
generated revenues amount to $71,461,000. Total Bonded Indebtedness bearing the full faith and credit of the State at June 30, 1984 amounts to $2,611,435,000.

The state experienced a ratings decline in 1984 from one of the two bond service rating agencies. The bond rating from Standards and Poor's declined during the year from AA to AA-. The bond rating from Moody's Investor Services has remained unchanged at Aa.

CASH MANAGEMENT

The State continued its policy of centralized cash management during fiscal year 1983 - 1984 investing all idle funds in insured time deposits ranging from 30 to 365 days to maturity. However, the average yield on maturing investments during the year declined to 9.89% and the total amount of interest received fell to $112,836,191. The State issued a total of $221,665,000 in general obligation bonds in fiscal year 1983-84 under separate series as shown below:

Series	Amount	Term
1983-D	100,205,000	20 years
1984-A	121,460,000	20 years
TOTAL	221,665,000	

CAPITAL PROJECTS

Proceeds of all general obligation bond issues are accounted for in the capital projects fund. Capital project expenditures for fiscal year 1984 totaled $868,049,030.

INDEPENDENT AUDIT

The State's annual financial statement is audited annually by the Louisiana Legislative Auditor's Office and their opinion is included in this report.

ECONOMIC OUTLOOK

The state's financial posture further declined during fiscal year 1983-84 due to the continued decline in oil prices and related slowdown in the petro-chemical base upon which the majority of Louisiana's economy is based. The adverse effects of this decline have been offset by budgetary cutbacks and augmentations of the General Fund with other undesignated fund balance.

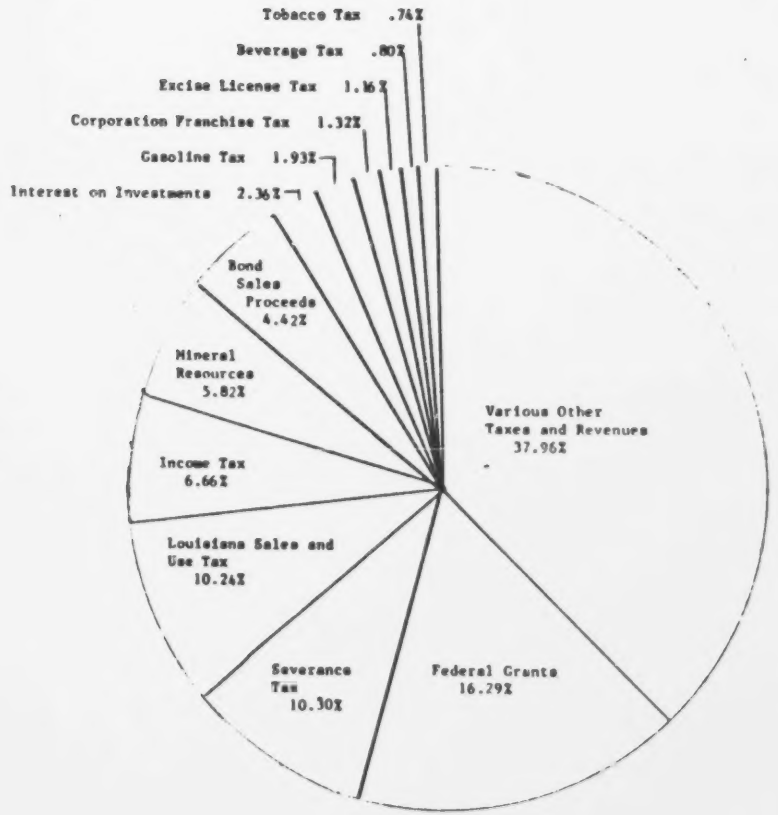
Sincerely,

Stephanie L. Alexander

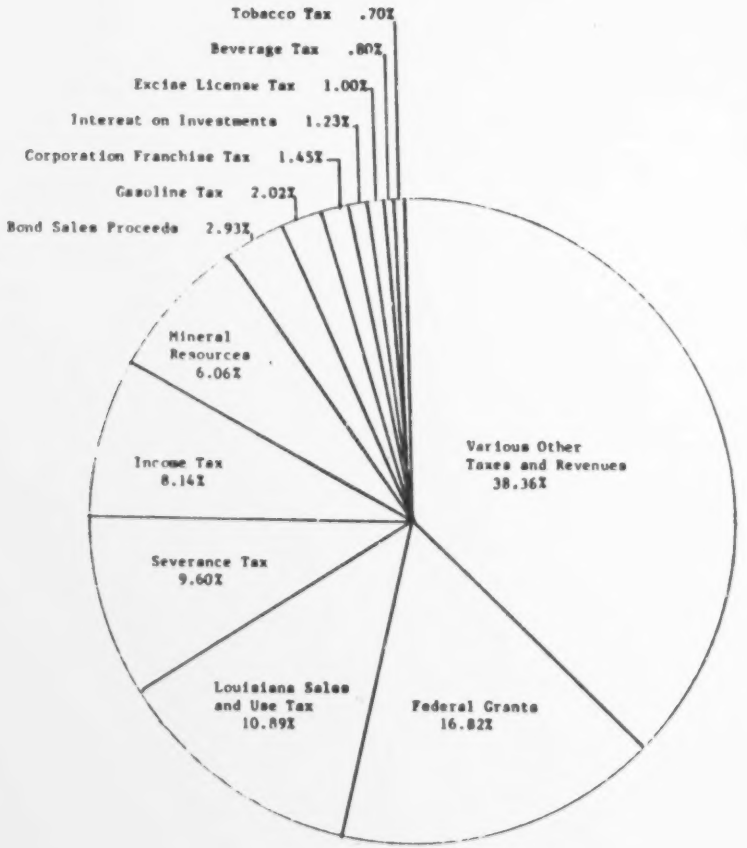
Stephanie L. Alexander

SLA:WJK:pw

STATE OF LOUISIANA
REVENUE DOLLAR - Where the Money Came From
During the Fiscal Years 1982-1983 and 1983-1984



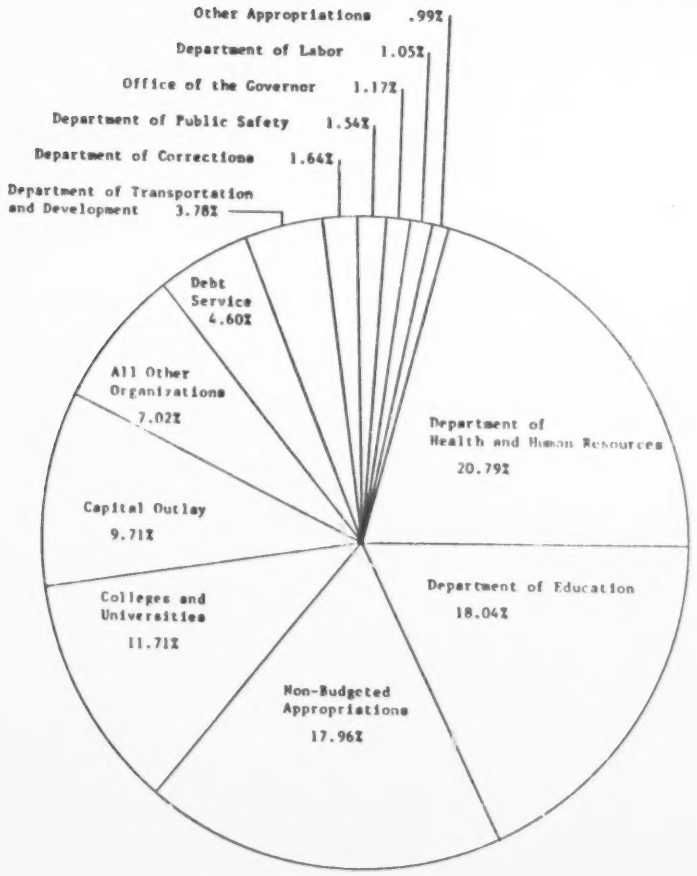
1982-1983



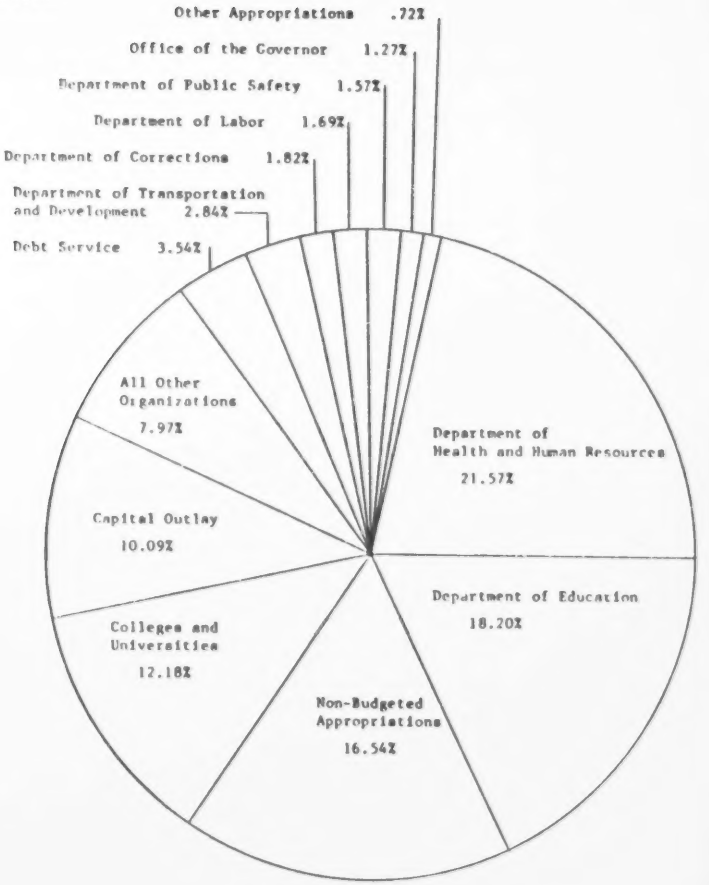
1983-1984

STATE OF LOUISIANA

EXPENDITURE DOLLAR - Where the Money Was Spent


Other Appropriations .99%
Department of Labor 1.05%
Office of the Governor 1.17%
Department of Public Safety 1.54%
Department of Corrections 1.64%
Department of Transportation and Development 3.78%
Debt Service 4.60%
All Other Organizations 7.02%
Capital Outlay 9.71%
Colleges and Universities 11.71%
Non-Budgeted Appropriations 17.96%
Department of Education 18.04%
Department of Health and Human Resources 20.79%

1982-1983


Other Appropriations .72%
Office of the Governor 1.27%
Department of Public Safety 1.57%
Department of Labor 1.69%
Department of Corrections 1.82%
Department of Transportation and Development 2.84%
Debt Service 3.54%
All Other Organizations 7.97%
Capital Outlay 10.09%
Colleges and Universities 12.18%
Non-Budgeted Appropriations 16.54%
Department of Education 18.20%
Department of Health and Human Resources 21.57%

1983-1984

Financial Section

OFFICE OF
LEGISLATIVE AUDITOR
STATE OF LOUISIANA
BATON ROUGE, LOUISIANA 70804-4397

J. H. BURRIS
LEGISLATIVE AUDITOR

P. O. Box 44397
TEL. 342-7237

May 9, 1985

Honorable Samuel B. Nunez, Jr., President
and Members of the Senate
Honorable John A. Alario, Jr., Speaker and
Members of the House of Representatives
State of Louisiana

We have examined the general purpose financial statements of the State of Louisiana as of and for the year ended June 30, 1984, as listed in the foregoing table of contents. Except as indicated in the following paragraphs, our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Material weaknesses exist in the system of internal controls utilized by the fiscal intermediary in the processing of medical vendor payments for the Office of Family Security - Public Assistance Payments, Department of Health and Human Resources, whose financial transactions and balances are included in the General Fund. We were unable to extend our auditing procedures to the extent necessary to satisfy ourselves as to the fairness of amounts presented in the financial statements related to the medical vendor payments. Balances associated with the medical vendor payments and Office of Family Security - Public Assistance Payments represent 8.8 per cent of assets, 33.2 per cent of liabilities, 8.6 per cent of revenues and other financing sources, and 16.5 per cent of expenditures and other financing uses of the General Fund.

The accounting records relating to Plant Fund equipment of Northwest State University, the Southern University System, and certain campuses within the Louisiana State University System (Louisiana State University Medical Center at New Orleans and the University of New Orleans) were not kept in a manner which would allow for the application of sufficient auditing procedures to the extent necessary to satisfy ourselves as to the fairness of the amounts presented in the financial statements. Amounts related to equipment within these agencies comprise 3.2 per cent of assets and 3.6 per cent of net investment in plant of the total College and University Plant Funds.

As discussed in the notes to the financial statements, Note I.B., page 15, a Statement of Changes in General Fixed Assets is not presented and the General Fixed Assets Account Group, with the exception of the Department of Health and Human Resources and the Department of Transportation and Development does not include real property belonging to the State of Louisiana. Consequently, a material but undeterminable amount of general fixed assets have been excluded from the financial statements.

The Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - GAAP Basis does not provide for a meaningful budgetary comparison as discussed below:

1. General Fund - The budgetary data presented for the General Fund is presented on a Non-GAAP basis (encumbrances plus expenditures). The result is a comparison of Non-GAAP budgetary data to actual data which purport to be presented on a basis in accordance with generally accepted accounting principles.

2. Special Revenue Funds - The budgetary and actual data for Special Revenue Funds does not include amounts for certain levee districts and port commissions which have legally adopted budgets.

3. College and University Unrestricted Funds - A budgetary comparison is not presented for the College and University Unrestricted Funds, which have legally adopted budgets.

As discussed in Note I.D., page 17, encumbrances outstanding at year end are reported as a reservation of fund balance. However, liabilities and expenditures in the General Fund and the Capital Projects Funds are understated due to the inclusion of accounts payable as encumbrances. Generally accepted accounting principles require that a distinction be made between encumbrances and accounts payable with accounts payable being treated as a liability and encumbrances as a reservation of fund balance. Although procedures were developed for the period ended June 30, 1984, which would provide for the separation of encumbrances and accounts payable, certain state agencies, whose transactions and balances are reported within the General Fund or the Capital Projects Funds, did not comply with these procedures. As a result, information provided by these agencies for inclusion in the State of Louisiana's financial statements did not adequately distinguish between encumbrances and accounts payable.

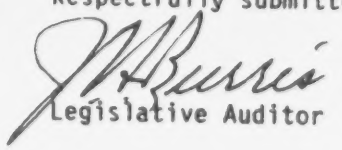
As discussed in Note III.E., page 43, liabilities of the Internal Service Fund type are understated by $17,567,188 because not all amounts related to estimated claims payable for the Office of Risk Management were reported. The $23,127,456 representing estimated claims payable as reported in the Combining Balance Sheet, page 67, is based on agency estimates. Subsequent to the end of the fiscal year, actuarial information which provided for a more reliable estimate became available; however, this information was not received in time to be included within the financial statements. The exclusion of the $17,567,188 results in an understatement of Internal Service Fund liabilities of 21.7 per cent. With the inclusion of this amount, the Internal Service Fund unreserved retained earnings would become a deficit of ($11,564,262).

The general purpose financial statements for the year ended June 30, 1983, were examined by us; however, as mentioned in our report dated March 23, 1984, we were unable to express an opinion on them because of numerous inadequacies in the system of internal controls or the lack of accounting records to adequately support financial transactions and balances associated with certain programs or funds reported in the financial statements of the State of Louisiana. We did not perform any auditing procedures since that date which would allow us to express an opinion on the general purpose financial statements for the year ended June 30, 1983.

In our opinion, except for the deficiencies in reporting practices described above, and except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to audit the records of the Office of Family Security - Public Assistance Payments, Department of Health and Human Resources and the records related to equipment in the Plant Funds of the universities mentioned above, the general purpose financial statements referred to above present fairly the financial position of the State of Louisiana at June 30, 1984, and the results of its operations and changes in financial position of the proprietary fund type for the year then ended, in conformity with generally accepted accounting principles.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements. The accompanying supplemental financial information and statistical information are not necessary for a fair presentation of the financial statements, but are presented as additional analytical data. Except for the comparative data presented in the schedules, "General Governmental Expenditures by Function - Last Ten Fiscal Years and General Governmental Revenues by Source - Last Ten Fiscal Years," which was not examined by us and on which we express no opinion, this information has been subjected to the tests and other auditing procedures applied in the examination of the financial statements mentioned above and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Respectfully submitted,



Legislative Auditor

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Combined Financiai Statements– Overview

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STATE OF LOUISIANA
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1984

	GOVERNMENTAL FUND TYPES			PROPRIETARY FUND TYPES	
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE	INTERNAL SERVICE	ENTERPRISE FUNDS
ASSETS						
CASH AND INVESTMENTS	-190,735,519.92	212,323,395.39	270,067,092.58	959,568.44	53,500,482.50	59,271,019.00
INVESTMENTS(See Note II)						
RECEIVABLES	56,832,913.64	20,028,391.66	16,477,532.29	436,257,105.75	23,857,237.72	13,913,113.00
NOTES RECEIVABLES						
OTHER RECEIVABLES	30,007,635.65					1,994,579.00
DUE FROM OTHER FUNDS	561,416,613.77	19,791,923.26	59,891,945.99	136,108,929.94	183,624.27	
DUE FROM FEDERAL GOVERNMENT	100,591,446.36		34,958,184.86			
PREPAID EXPENSES						
INVENTORIES	42,104,235.83	1,124,549.43			3,546,968.55	1,887,131.00
OTHER ASSETS	390,562.11	4,607,966.95	8,100,518.84		1,513,443.52	16,114,829.00
AMOUNT TO BE PROVIDED FOR LEAVE						
AMOUNT TO BE PROVIDED FROM FUTURE EMPLOYER CONTRIBUTIONS						
AMOUNT TO BE PROVIDED FOR RETIREMENT OF GENERAL LONG TERM DEBT						
PROPERTY, PLANT & EQUIPMENT					6,112,239.04	331,308,023.00
CONSTRUCTION IN PROGRESS						26,608,055.00
TOTAL ASSETS	600,607,887.44	257,926,226.69	889,495,274.56	573,325,604.13	88,713,995.60	451,096,749.00
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
ACCOUNTS PAYABLE	215,481,359.42	1,009,777.09	64,804,360.91	935,063.00	11,555,418.43	2,265,529.00
CONTRACT PAYABLE AND RETAINAGE			38,816,881.66			3,380,613.00
DUE TO FEDERAL GOVERNMENT	42,300,387.91					
ANNUAL LEAVE PAYABLE					770,727.12	
NOTES PAYABLE						
OTHER PAYABLES	7,705,713.75					153,016.00
DUE TO OTHER FUNDS	101,110,677.86	19,026,840.08	5,534,917.59	569,924,935.13	1,250,000.00	
OTHER LIABILITIES	2,024,959.62	629,768.47	6,136,162.69		6,548,428.23	18,372,664.00
DEFERRED REVENUES	26,055,143.19	0.00				3,660,381.00
DUE TO VARIOUS AGENCIES		38,827,023.32				
GENERAL OBLIGATION BONDS PAYABLE						
BOND AND INTEREST PAYABLE		485,362.00		426,155.00		75,314,477.00
ESTIMATED LIABILITIES FOR CLAIMS					60,704,536.32	
TOTAL LIABILITIES	394,678,241.75	60,028,770.96	115,292,322.85	571,336,153.13	80,829,110.10	103,146,680.00
FUND EQUITY:						
INVESTMENT GENERAL FIXED ASSETS						
CONTRIBUTED CAPITAL			4,252,857.00		1,881,959.61	194,615,310.00
RETAINED EARNINGS:DESIGNATED						
UNDESIGNATED					6,002,925.89	137,055,203.00
FUND BALANCES:						
RESERVED FOR DEBT SERVICE				1,989,451.00		1,256,215.00
RESERVED FOR INVENTORIES	42,104,235.83	1,362,250.43				
RESERVED FOR PENSION BENEFITS						
RESERVED FOR ENCUMBRANCES	102,620,117.35	880,755.20	714,892,941.46			
FUND ADVANCES AND OTHER RESERVES	13,899,632.29	1,526,607.00	28,572,721.25			15,023,341.00
UNRESERVED:DESIGNATED	12,057,088.37	2,076,296.00				
UNDESIGNATED	35,248,571.85	192,051,547.10	26,484,432.00			
TOTAL FUND EQUITY	205,929,645.69	197,897,455.73	774,202,951.71	1,989,451.00	7,884,885.50	347,950,069.00
TOTAL LIABILITIES & FUND EQUITY	600,607,887.44	257,926,226.69	889,495,274.56	573,325,604.13	88,713,995.60	451,096,749.00

The notes to the financial statement are an intergral part of this statement

STATE OF LOUISIANA
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1984

	FIDUCIARY FUND TYPES	ACCOUNT GROUPS		COLLEGE AND UNIVERSITY FUND	TOTALS (MEMORANDUM ONLY)	
		GENERAL FIXED ASSETS	GENERAL LONG TERM DEBT		JUNE 30, 1984	JUNE 30, 1983
ASSETS						
CASH AND INVESTMENTS	243,555,225.94			142,711,660.22	1,291,702,924.15	1,732,100,048.66
INVESTMENTS(See Note II)	3,512,728,260.22				3,512,728,260.22	3,157,651,903.55
RECEIVABLES	107,376,847.98			53,195,049.83	727,938,191.87	746,571,381.13
NOTES RECEIVABLES				43,824,592.30	43,824,592.30	37,684,534.24
OTHER RECEIVABLES	114,687,121.10			55,389,394.63	202,078,730.38	27,614,600.01
DUE FROM OTHER FUNDS	39,523,941.22			8,671,674.20	825,588,653.15	638,342,585.87
DUE FROM FEDERAL GOVERNMENT					135,549,631.22	183,673,631.39
PREPAID EXPENSES				2,015,340.14	2,015,340.14	3,105,443.12
INVENTORIES				19,171,529.91	67,834,414.72	60,613,342.46
OTHER ASSETS				12,812,002.49	43,544,327.91	34,531,276.34
AMOUNT TO BE PROVIDED FOR LEAVE			132,225,634.00		132,225,634.00	222,217,438.27
AMOUNT TO BE PROVIDED FROM FUTURE EMPLOYER CONTRIBUTIONS			482,929,279.09		482,929,279.09	336,376,392.52
AMOUNT TO BE PROVIDED FOR RETIREMENT OF GENERAL LONG TERM DEBT			2,649,346,919.79		2,649,346,919.79	2,552,325,188.00
PROPERTY, PLANT & EQUIPMENT	2,103,208.84	796,589,316.82		1,622,266,352.69	2,808,379,140.39	2,343,799,550.27
CONSTRUCTION IN PROGRESS					26,608,055.00	66,032,761.00
TOTAL ASSETS	4,019,974,605.80	796,589,316.82	3,264,501,832.88	2,015,062,606.41	12,957,294,099.33	12,122,640,026.83
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
ACCOUNTS PAYABLE	178,785.10			33,504,534.11	329,734,827.06	139,382,301.12
CONTRACT PAYABLE AND RETAINAGE					42,197,494.66	34,783,314.78
DUE TO FEDERAL GOVERNMENT			482,929,279.09		525,229,667.00	306,054,542.23
ANNUAL LEAVE PAYABLE			132,225,634.00		132,996,361.12	222,217,438.27
NOTES PAYABLE				1,261,173.00	1,261,173.00	665,194.46
OTHER PAYABLES	13,728,977.66			50,667,216.68	72,254,924.09	19,689,673.41
DUE TO OTHER FUNDS	128,739,215.91			0.00	825,586,586.57	638,340,085.98
OTHER LIABILITIES	688,727.11		19,022,405.29	24,452,901.69	77,926,017.60	210,228,640.08
DEFERRED REVENUES				39,399,818.52	69,115,342.71	32,915,744.15
DUE TO VARIOUS AGENCIES	118,126,402.03			6,755,052.52	161,708,477.87	143,804,284.18
GENERAL OBLIGATION BONDS PAYABLE			2,611,435,000.00		2,611,435,000.00	2,532,301,920.00
BOND AND INTEREST PAYABLE			17,989,514.00	129,133,860.34	223,399,368.34	252,329,125.61
ESTIMATED LIABILITIES FOR CLAIMS					60,704,536.32	50,713,951.92
TOTAL LIABILITIES	261,462,107.81	0.00	3,263,601,832.88	285,174,556.86	5,135,549,776.34	4,623,426,216.19
FUND EQUITY:						
INVESTMENT GENERAL FIXED ASSETS		796,589,316.82		1,541,994,995.53	2,338,584,312.35	1,906,211,406.55
CONTRIBUTED CAPITAL					200,750,126.61	173,507,831.70
RETAINED EARNINGS:DESIGNATED					0.00	181,169,682.51
UNDESIGNATED					143,058,128.89	0.00
FUND BALANCES:						
RESERVED FOR DEBT SERVICE			900,000.00	14,062,866.51	18,208,532.51	44,089,216.66
RESERVED FOR INVENTORIES				6,252,431.84	49,718,918.10	40,786,037.20
RESERVED FOR PENSION BENEFITS	3,607,901,927.12				3,607,901,927.12	3,283,578,666.42
RESERVED FOR ENCUMBRANCES				6,797,273.70	825,191,087.71	1,122,534,030.01
FUND ADVANCES AND OTHER RESERVES	87,637,146.22				146,659,447.76	193,428,572.40
UNRESERVED:DESIGNATED	27,888,128.06			48,398,368.64	90,419,881.07	33,493,008.83
UNDESIGNATED	35,085,296.59			112,382,113.33	401,251,960.87	520,415,373.36
TOTAL FUND EQUITY	3,758,512,497.99	796,589,316.82	900,000.00	1,729,888,049.55	7,821,744,322.99	7,499,213,810.64
TOTAL LIABILITIES & FUND EQUITY	4,019,974,605.80	796,589,316.82	3,264,501,832.88	2,015,062,606.41	12,957,294,099.33	12,122,640,026.83

The notes to the financial statement are an intergral part of this statement

STATE OF LOUISIANA
COMBINED STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCE
ALL GOVERNMENTAL FUND TYPES
AND EXPENDABLE TRUST FUNDS
YEAR ENDED JUNE 30, 1984

	GOVERNMENTAL FUND TYPES				FIDUCIARY FUND TYPES	TOTALS (MEMORANDUM ONLY) FOR THE YEAR ENDED	
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE	EXPENDABLE TRUST	JUNE 30, 1984	JUNE 30, 1983
REVENUES:							
INTERGOVERNMENTAL REVENUES	1,164,722,418.32	4,248,192.00	222,381,961.03	35,945,208.02	166,697,376.08	1,593,995,155.45	1,501,297,117.91
TAXES	50,970,855.16	29,193,527.02	51,664.00	2,924,926,422.48	356,090,917.58	3,419,241,436.29	2,903,884,737.09
USE OF MONEY AND PROPERTY	3,167,381.50	82,195,945.03	1,715,144.00	619,380,717.15	3,560,962.53	710,020,150.21	800,819,002.20
LICENSES, PERMITS AND FEES		9,569,118.65		124,339,014.62		133,908,133.27	107,397,045.10
SALES OF COMMODITIES & SERVICES		13,136,836.13		34,675,589.06		47,812,425.19	26,007,518.89
OTHER RECEIPTS	13,492,545.51	5,414,184.47	14,944,352.54	60,694,595.96	2,065,299.91	96,610,978.29	501,311,400.46
STATE REVENUE SHARING (NET)						0.00	5,561,267.00
TOTAL REVENUES	1,240,361,200.49	143,757,853.25	239,093,121.57	3,849,961,547.29	528,414,556.10	6,001,588,278.70	5,846,278,088.65
EXPENDITURES:							
GENERAL GOVERNMENT	515,564,252.00					515,564,252.00	408,009,507.53
CULTURE, RECREATION & TOURISM	21,866,285.00					21,866,285.00	20,869,949.23
TRANPORTATION & DEVELOPMENT	233,591,770.00					233,591,770.00	291,182,502.52
PUBLIC SAFETY	86,163,191.00					86,163,191.00	86,230,392.76
HEALTH AND WELFARE	1,813,639,738.00					1,813,639,738.00	1,712,670,898.72
CORRECTIONS	149,583,047.00					149,583,047.00	132,236,113.53
CONSERVATION	78,438,635.00					78,438,635.00	70,501,214.35
EDUCATION	1,515,943,176.00					1,515,943,176.00	1,480,802,675.67
AID TO LOCAL GOVERNMENT	180,728,741.00	88,801,390.74				269,530,131.74	323,821,551.74
OTHER	16,084,392.98	140,693,792.38		543,590.12	666,160,832.62	823,482,608.10	879,785,520.11
CAPITAL OUTLAY			868,049,030.97			868,049,030.97	822,914,724.43
DEBT SERVICE:							
PRINCIPAL RETIREMENT		4,232,000.00		136,610,161.00		140,842,161.00	247,852,072.50
INTEREST		954,796.90		172,264,678.52		173,219,475.42	151,025,937.42
TOTAL EXPENDITURES	4,611,603,227.98	234,681,980.02	868,049,030.97	309,418,429.64	666,160,832.62	6,689,913,501.23	6,626,513,060.41
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-3,371,242,027.49	-90,924,126.77	-628,955,909.40	3,540,543,117.65	-137,746,276.52	-688,325,222.53	-780,234,971.76
OTHER FINANCING SOURCES (USES):							
OTHER SOURCES (USES)		-4,404,253.03					
PROCEEDS-GENERAL OBLIGATION BOND					146,487,294.00	142,083,040.97	330,848,435.93
INTERAGENCY TRANSFERS			241,446,327.00			241,446,327.00	365,675,000.00
RECEIPTS FOR DEBT SERVICE				283,410,529.16		283,410,529.16	237,947,035.04
OPERATING TRANSFERS IN	3,888,263,817.42	191,941,041.27	100,434,132.65	138,324,597.81	52,765,505.70	0.00	3,943,532.45
OPERATING TRANSFERS OUT	-711,465,734.27	-119,566,807.24	-23,143,115.71	-3,971,862,106.17	-54,649,340.31	4,371,729,094.85	4,531,238,674.50
						-4,880,687,103.70	-5,050,200,833.59
TOTAL OTHER FINANCING SOURCES (USES)	3,176,798,083.15	67,969,981.00	318,737,343.94	-3,550,126,979.20	144,603,459.39	157,981,888.28	419,451,844.33
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-194,443,944.34	-22,954,145.77	-310,218,565.46	-9,583,861.55	6,857,182.87	-530,343,334.25	360,783,127.43
FUND BALANCE, BEGINNING OF YEAR	467,528,186.29	194,342,252.02	992,397,872.89	244,391.00	160,614,058.57	1,815,626,760.77	2,296,601,697.87
PRIOR YEAR ADJUSTMENTS	-67,154,596.26	26,509,349.48	92,023,644.28	10,828,921.55	-10,173,039.65	44,034,279.40	-120,191,009.67
FUND BALANCE AT END OF YEAR	205,929,645.69	197,897,455.73	774,202,951.71	1,989,451.00	149,298,201.79	1,329,317,705.92	1,815,626,760.77

The notes to the financial statement are an integral part of this statement

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STATE OF LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - GAAP BASIS
GENERAL, SPECIAL REVENUE, AND DEBT SERVICE FUND TYPES
YEAR ENDED JUNE 30, 1984

	GENERAL FUND			SPECIAL REVENUE FUND TYPES			DEBT SERVICE FUND TYPES		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
REVENUES:									
INTERGOVERNMENTAL REVENUE	1,396,641,736.00	1,164,722,418.32	-231,919,317.68				12,345,051.00	35,924,429.02	23,579,378.02
TAXES		58,978,855.16	58,978,855.16	1,519,000.00	7,364,652.07	5,845,652.07	2,960,449,102.00	2,973,649,225.48	13,201,118.48
USE OF MONEY AND PROPERTY	4,616,473.00	3,167,381.50	-1,449,091.50	44,440,000.00	65,472,194.03	21,032,194.03	558,219,250.00	619,300,717.15	60,661,467.15
LICENSES, PERMITS AND FEES			0.00	8,000,000.00	9,569,118.65	1,569,118.65	82,258,666.00	124,339,014.62	42,080,348.62
SALES OF COMMODITIES AND SERVICES			0.00			0.00			0.00
OTHER RECEIPTS	8,884,365.00	13,492,545.51	4,608,180.51	52,022,502.00	4,218,882.37	-47,308,619.63	182,408,866.00	60,676,493.06	-121,732,372.94
TOTAL REVENUES	1,410,142,574.00	1,240,361,200.49	-169,781,373.51	115,841,162.00	96,008,829.25	-19,832,332.25	3,820,458,629.00	3,848,695,469.29	28,186,840.29
EXPENDITURES:									
GENERAL GOVERNMENT	611,788,152.00	515,564,252.00	96,223,900.00						
CULTURE, RECREATION AND TOURISM	27,284,065.00	21,866,285.00	0.00 5,417,780.00						
TRANSPORTATION AND DEVELOPMENT	258,924,901.00	233,591,770.00	25,333,131.00						
PUBLIC SAFETY	92,650,843.00	86,163,191.00	11,487,652.00						
HEALTH AND WELFARE	1,903,234,560.00	1,813,639,738.00	89,654,822.00						
CORRECTIONS	159,908,489.00	149,583,047.00	10,325,442.00						
CONSERVATION	21,321,398.00	28,438,675.00	-7,117,232.00						
EDUCATION	1,603,024,446.00	1,515,941,176.00	87,081,270.00						
AID TO LOCAL GOVERNMENT	133,920,537.00	180,728,741.00	-46,808,204.00	83,959,000.00	38,801,390.24	-4,842,390.24			
DEBT SERVICE	0.00		0.00	500,000.00	475,920.00	24,080.00	289,252,713.00	306,331,991.52	-17,079,278.52
OTHER	16,339,428.00	16,084,392.98	255,035.02	184,180,842.00	110,045,064.99	74,135,777.01		149,684.12	-149,684.12
TOTAL EXPENDITURES	4,883,456,819.00	4,611,603,227.98	271,853,591.02	268,639,842.00	199,322,375.23	69,317,466.77	289,252,713.00	306,481,675.64	-17,228,962.64
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-3,473,314,245.00	-3,371,242,027.49	0.00 102,072,217.51	-152,798,680.00	-103,313,545.98	49,485,134.02	3,531,205,916.00	3,542,163,793.65	10,957,877.65
OTHER FINANCING SOURCES (USES):									
OTHER	-493,347,762.00		493,347,762.00		-220,563.03	-220,563.03			
INTERAGENCY RECEIPTS	0.00		0.00			0.00	289,478,496.00	281,569,569.16	-7,908,926.84
OPERATING TRANSFERS IN	3,797,521,120.00	3,388,263,812.42	90,742,689.42	206,712,256.44	182,278,441.26	-24,433,815.18		138,324,597.81	138,324,597.81
OPERATING TRANSFERS OUT	-136,039,336.00	-711,465,734.27	-575,426,398.27	-71,470,338.44	-115,526,305.27	-44,055,966.83	-3,820,684,412.00	-3,971,862,106.17	-151,177,694.17
TOTAL OTHER FINANCING SOURCES (USES)	3,160,134,025.00	3,176,798,078.15	8,664,053.15	135,241,918.00	66,531,572.96	-68,710,345.04	-3,531,205,916.00	-3,551,967,939.20	-20,762,023.20
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-305,180,220.00	-194,443,944.34	110,736,275.66	-17,556,762.00	-36,781,973.02	-19,225,211.02	0.00	-9,804,145.55	-9,804,145.55
FUND BALANCE BEGINNING OF YEAR	467,528,186.29	467,528,186.29		133,608,905.98	133,608,905.98				
PRIOR YEAR ADJUSTMENTS		-67,154,596.26	-67,154,596.26		-1,161,723.66	-1,161,723.66		9,804,145.55	9,804,145.55
FUND BALANCE AT END OF YEAR	162,347,966.29	205,929,645.69	43,581,679.40	116,051,643.98	95,664,709.30	-20,386,934.68	0.00	0.00	0.00

The notes to the financial statement are an integral part of this statement

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STATE OF LOUISIANA
COMBINED STATEMENT OF REVENUES,
EXPENSES, AND CHANGES IN
RETAINED EARNINGS/FUND BALANCES
ALL PROPRIETARY FUND TYPES
AND SIMILAR TRUST FUNDS
YEAR ENDED JUNE 30, 1984

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES		TOTALS (MEMORANDUM ONLY) FOR THE YEAR ENDED	
	ENTERPRISE	INTERNAL SERVICE	NON-EXPENDABLE TRUST	PENSION TRUST	JUNE 30, 1984	JUNE 30, 1983
OPERATING REVENUES:						
INTERGOVERNMENTAL REVENUES	795.00				795.00	885.00
SUPPLEMENTAL APPROPRIATIONS				3,039,568.00	3,039,568.00	5,929,128.37
CONTRIBUTIONS				461,918,861.37	461,918,861.37	462,140,517.03
USE OF MONEY AND PROPERTY	5,766,765.00	2,838,708.00		286,117,412.68	294,722,885.68	324,509,880.58
SALES OF COMMODITIES AND SERVICES	41,389,631.00	199,020,979.75			240,410,610.75	222,003,996.89
OTHER RECEIPTS	863,275.00	1,523,873.32	4,600.00	1,391,771.05	3,783,519.37	7,501,281.06
TOTAL OPERATING REVENUES	48,020,466.00	203,383,561.07	4,600.00	752,467,613.10	1,003,876,240.17	1,022,085,688.93
OPERATING EXPENSES	48,395,575.00	227,717,765.89	0.00	418,906,920.64	695,020,261.53	607,394,068.89
TOTAL OPERATING EXPENSES	48,395,575.00	227,717,765.89	0.00	418,906,920.64	695,020,261.53	607,394,068.89
OPERATING INCOME (LOSS)	-375,109.00	-24,334,204.82	4,600.00	333,560,692.46	308,855,978.64	414,691,620.04
TOTAL NON-OPERATING REVENUES (EXPENSES)	0.00	2,243,137.64	0.00	0.00	2,243,137.64	13,359,802.87
INCOME BEFORE OPERATING TRANSFERS	-375,109.00	-22,091,067.18	4,600.00	333,560,692.46	311,099,116.28	428,051,422.91
OPERATING TRANSFERS IN			311,760.50	19,477,464.59	19,789,225.49	888,266.54
OPERATING TRANSFERS OUT				-4,265,400.08	-4,265,400.08	-588,157.69
NON OPERATING REVENUE(EXPENSES)	5,193,470.00				5,193,470.00	
NET INCOME	4,818,361.00	-22,091,067.18	316,360.50	348,772,757.37	331,816,411.69	428,351,531.76
RETAINED EARNINGS/FUND BALANCE AT BEGINNING OF YEAR	147,722,667.00	33,447,015.51	896,008.57	3,250,917,423.31	3,432,983,114.39	3,026,007,103.72
PRIOR YEAR ADJUSTMENTS	793,731.00	-5,353,022.44	100,000.00	8,211,746.44	3,752,455.00	-21,375,521.09
RETAINED EARNINGS/FUND BALANCE AT END OF YEAR	153,334,759.00	6,002,925.89	1,312,369.07	3,607,901,927.12	3,768,551,981.08	3,432,983,114.39

The notes to the financial statement are an intergral part of this statement

STATE OF LOUISIANA
COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
YEAR ENDED JUNE 30, 1984

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES		TOTALS (MEMORANDUM ONLY) FOR THE YEAR ENDED	
	ENTERPRISE	INTERNAL SERVICE	NONEXPENDABLE TRUST	PENSION TRUST	JUNE 30, 1984	JUNE 30, 1983
SOURCES OF WORKING CAPITAL:						
OPERATIONS:						
NET INCOME (LOSS)	4,818,361.00	-22,091,067.18	316,360.50	348,772,252.37	331,816,411.69	428,352,643.51
ITEMS NOT REQUIRING WORKING CAPITAL					0.00	
AMORTIZATION	-825,365.00				-825,365.00	4,539.00
DEPRECIATION	13,583,598.00	1,065,321.94		71,761.59	14,720,681.53	13,646,832.61
GAIN (LOSS) ON DISPOSAL OF ASSETS		392,448.59			392,448.59	-1,111.75
ADJUSTMENTS TO FIXED ASSETS	0.00				0.00	3,488.53
WORKING CAPITAL PROVIDED BY OPERATIONS	17,576,594.00	-20,633,296.65	316,360.50	348,844,518.96	346,104,176.81	442,006,391.90
PRIOR PERIOD ADJUSTMENTS AFFECTING WORKING CAPITAL		-4,622,540.86		-15,715,549.51	-20,338,090.37	-16,833,786.12
CONTRIBUTIONS					0.00	3,583,826.00
OTHER SOURCES	11,042,827.00				11,042,827.00	20,177,377.00
TOTAL SOURCES OF WORKING CAPITAL	28,619,421.00	-25,255,837.51	316,360.50	333,128,969.45	336,808,913.44	448,933,808.78
USES OF WORKING CAPITAL:						
OTHER USES	0.00				0.00	438,080.00
DEBT RETIREMENT	6,217,689.00				6,217,689.00	5,871,081.00
ACQUISITION OF FIXED ASSETS	16,001,778.00	1,558,648.80		308,010.40	17,868,437.20	30,877,206.02
NET INCREASE IN CURRENT LIABILITIES	12,700.00				12,700.00	406,731.00
NET INCREASE IN OTHER ASSETS	566,119.00				566,119.00	380,771.00
TOTAL USES OF WORKING CAPITAL	22,798,286.00	1,558,648.80	0.00	308,010.40	24,664,945.20	37,973,869.02
NET INCREASE (DECREASE) IN WORKING CAPITAL	5,821,135.00	-26,814,486.31	316,360.50	332,820,959.05	312,143,968.24	410,959,939.76
ELEMENT OF NET INCREASE (DECREASE) IN WORKING CAPITAL						
CASH	82,344.00	-14,777,224.08	316,360.50	-498,338.19	-14,876,857.77	-118,399.48
INVESTMENTS	-1,064,228.00			330,651,578.23	329,587,350.23	415,049,578.59
RECEIVABLES	1,472,659.00	5,925,014.56		6,179,242.05	13,576,915.61	-5,841,227.15
INTERFUND ACCOUNTS	1,421,023.00				1,421,023.00	1,673,238.00
DUE FROM OTHER FUNDS	0.00	-1,793,290.63			-1,793,290.63	2,998,796.34
INVENTORY	9,641.00	499,694.65			509,335.65	789,363.93
OTHER ASSETS	7,044,950.00	473,812.63			7,518,762.63	572,053.72
VOUCHERS AND ACCOUNTS PAYABLE	-39,008.00	-5,872,568.70		-2,750,603.54	-8,662,180.24	6,173,299.70
COLLECTIBLE ANNUAL LEAVE		-130,466.23			-130,466.23	-200,568.37
ESTIMATED LIABILITIES FOR CLAIMS		-9,990,584.40		-760,920.00	-10,751,504.40	-7,893,753.82
OTHER LIABILITIES	-3,106,246.00	-1,148,874.11			-4,255,120.11	-2,242,441.70
NET INCREASE (DECREASE) IN WORKING CAPITAL	5,821,135.00	-26,814,486.31	316,360.50	332,820,959.05	312,143,968.24	410,959,939.76

The notes to the financial statement are an integral part of this statement

STATE OF LOUISIANA
COMBINED BALANCE SHEET
ALL COLLEGES AND UNIVERSITIES
JUNE 30, 1984

	CURRENT FUNDS				FIDUCIARY FUNDS		TOTAL (MEMORANDUM ONLY) YEAR ENDED	
	UNRESTRICTED GENERAL	AUXILIARY	RESTRICTED	PLANT	LOAN FUNDS	ENDOWMENT FUNDS	AGENCY FUNDS	JUNE 30, 1984	JUNE 30, 1983
ASSETS									
CASH IN BANK & ON HAND	24,220,434.62	22,251,154.05	10,059,469.42	15,744,155.16	2,937,021.09	2,373,175.61	3,260,411.23	81,453,831.23	58,689,314.41
CASH ON DEPOSIT IN STO	321,894.00	0.00	0.00	2,946,198.62	0.00	0.00	0.00	3,268,092.62	19,054,554.94
DEPOSITS WITH TRUSTEES	19,125.00	1,330,875.00	311,503.00	145,199.45	0.00	0.00	0.00	2,306,702.45	1,572,276.06
INVESTMENTS (AT COST)	6,056,152.50	8,203,345.29	4,850,851.66	29,561,764.17	3,283,227.30	21,130,420.65	1,566,662.41	55,653,063.38	47,684,502.90
ACCOUNTS RECEIVABLE (NET)	6,786,602.25	764,647.94	24,807,331.29	19,833,131.06	222,800.12	0.00	509,534.67	53,195,049.83	43,147,268.12
NOTES RECEIVABLE	0.00	209,264.98	16,911.00	0.00	43,464,320.27	5,215.00	48,887.55	43,834,597.30	37,684,534.24
INTERFUND RECEIVABLES	25,202,216.32	9,447,624.06	11,745,338.18	8,913,337.12	1,684.19	0.00	39,204.56	55,389,374.63	27,123,717.60
DEFERRED CHARGES/PREPAID EXPENSE	3,381,363.45	2,185,643.35	837,597.34	9,452.00	0.00	0.00	1,264.00	7,015,340.14	3,105,443.12
INVENTORIES (COST)	4,525,260.07	14,562,531.84	83,670.00	0.00	0.00	0.00	0.00	19,171,529.91	17,902,359.65
INSTITUTIONAL PLANT	0.00	60,058.00	0.00	1,622,176,286.69	29,894.00	0.00	144.00	1,622,266,352.69	1,553,191,503.50
ACCRUED INTEREST	692,747.00	290,366.00	5,410.00	131,036.35	90,098.55	60,468.91	148,889.60	1,421,066.40	771,136.88
DUE FROM STATE GENERAL FUND	8,671,674.20	0.00	0.00	0.00	0.00	0.00	0.00	8,671,674.20	4,475,094.46
OTHER ASSETS	126.78	0.00	0.00	11,077,501.31	0.00	316,313.00	0.00	11,395,941.09	7,134,775.34
TOTAL ASSETS	81,065,651.54	59,625,610.51	53,218,240.39	1,760,540,214.69	50,029,046.62	23,885,593.17	5,665,343.49	2,015,062,606.42	1,822,342,482.10
LIABILITIES AND FUND EQUITY									
LIABILITIES:									
ACCOUNTS PAYABLE	21,450,632.12	5,186,459.22	5,608,536.01	2,010,118.60	10,994.00	0.00	221,789.11	33,504,534.11	18,642,313.20
ACCRUED LIABILITIES	6,930,351.40	389,045.24	1,141,232.29	657,140.00	0.00	0.00	22,638.65	9,160,911.13	6,264,352.82
DUE TO STATE TREASURER	1,338,114.41	1.00	21,166.00	250,736.12	0.00	0.00	0.00	1,660,019.53	1,468,819.66
INTERFUND LIABILITIES	28,569,264.00	10,959,738.08	5,173,224.82	5,901,660.21	41,219.89	610.00	401,375.60	50,662,216.60	27,726,360.66
DEPOSITS HELD FOR OTHERS	86,039.67	2,196,193.78	6,799.00	0.00	0.00	0.00	2,805,950.14	5,095,032.99	2,479,840.61
DEFERRED REVENUE	12,492,995.08	7,668,830.34	1,408,083.00	16,971,641.00	0.00	0.00	858,210.45	39,399,810.52	32,899,694.05
NOTES PAYABLE	0.00	16,911.00	0.00	1,244,262.00	0.00	0.00	0.00	1,261,173.00	665,194.46
CONTRACTS PAYABLE	0.00	0.00	0.00	5,297,783.00	0.00	0.00	0.00	5,297,783.00	6,449,395.70
MATURED BONDS & INTEREST PAYABLE	0.00	0.00	0.00	10,712,321.05	0.00	0.00	2,501.48	10,714,822.53	62,562.17
BONDS PAYABLE	0.00	0.00	0.00	110,419,037.82	0.00	0.00	0.00	110,419,037.82	140,661,041.44
OTHER LIABILITIES	1,597,351.73	230,751.26	21,270.55	8,113,000.00	7,329.83	0.00	16,001.59	9,994,205.56	16,896,170.04
TOTAL LIABILITIES	72,484,813.46	25,656,041.12	13,471,311.17	169,165,701.38	67,544.72	610.00	4,328,475.22	285,174,556.87	254,219,381.61
FUND EQUITY:									
NET INVESTMENT IN PLANT				1,541,944,995.53				1,541,944,995.53	1,402,755,911.61
FUND BALANCE:									
RESERVE REQUIRED-BOND INDENTURES	0.00	0.00	0.00	14,062,466.51	0.00	0.00	0.00	14,062,866.51	17,579,677.72
RESERVE FOR ENCUMBRANCES	3,985,532.01	138,353.11	543,453.88	2,129,794.70	0.00	273.00	12.00	6,797,273.70	6,091,864.18
RESERVE FOR INVENTORIES	3,442,728.07	2,809,703.27	0.00	0.00	0.00	0.00	0.00	6,252,431.04	3,968,672.24
RESTRICTED NON-CURRENT OPERATION	0.00	1,958,837.25	564,467.10	2,593,688.42	13,250,284.45	1,352,904.94	283,116.31	20,203,348.52	7,903,742.16
CURRENT OPERATIONS RESTRICTED	0.00	277,310.50	6,273,238.04	3,762,200.54	17,326,759.69	33,476.32	21,465.98	28,195,020.12	
CURRENT OPERATIONS UNRESTRICTED	1,152,728.00	28,285,319.26	32,366,230.20	26,860,387.05	18,884,458.76	21,800,350.98	1,032,273.98	112,382,113.33	124,842,932.58
TOTAL FUND EQUITY	8,580,838.08	33,969,569.09	39,747,389.22	1,591,404,512.80	49,961,502.90	23,186,985.24	1,336,868.27	1,729,888,043.55	1,568,122,600.49
TOTAL LIABILITIES & FUND EQUITY	81,065,651.54	59,625,610.51	53,218,240.39	1,760,570,214.68	50,029,046.62	23,187,595.24	5,665,343.49	2,015,062,606.42	1,822,342,482.10

The notes to the financial statement are an integral part of this statement.

STATE OF LOUISIANA
COMBINED STATEMENT OF CHANGES
IN FUND BALANCES
COLLEGES AND UNIVERSITIES
FOR THE YEAR ENDED JUNE 30, 1984

	CURRENT FUNDS			PLANT FUNDS				FIDUCIARY FUNDS		TOTALS (MEMORANDUM ONLY) FOR THE YEAR ENDED	
	UNRESTRICTED GENERAL	AUXILIARY	RESTRICTED	UNEXPENDED	RENEWALS	RETIREMENT	NET INVESTMENT	LOAN	ENDOWMENT FUNDS	JUNE 30, 1984	JUNE 30, 1983
REVENUES AND OTHER ADDITIONS											
TUITION AND FEES	111,443,242.93	9,005,520.23	6,404,555.54	1,500,[illegible].78	66,039.00	2,138,036.62	0.00	86,764.45	0.00	130,645,155.05	117,484,230.10
GOV. APPROP. LOCAL	317,272.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	317,272.86	312,370.32
GOV. APPROP. STATE	493,462,576.03	0.00	1,050,562.00	2,192,970.24	0.00	102,953.41	0.00	0.00	0.00	496,814,061.68	497,197,970.50
GOV. APPROP. FEDERAL	10,708,108.06	0.00	6,275,611.05	751,767.00	0.00	113,349.00	0.00	312,547.47	0.00	18,161,382.58	13,165,090.53
GOV. GRANTS & CONTRACTS LOCAL	0.00	0.00	371,042.40	0.00	0.00	0.00	0.00	0.00	0.00	371,042.40	346,180.75
GOV. GRANTS & CONTRACTS STATE	101,945.00	0.00	9,033,046.05	0.00	0.00	0.00	0.00	32,786.54	2,730.00	9,170,515.59	3,126,452.71
GOV. GRANTS & CONTRACTS FEDERAL	324,690.52	0.00	63,032,361.33	0.00	0.00	75,034.00	0.00	346,769.14	0.00	63,778,854.99	53,530,216.26
PRIVATE GRANTS GIFTS & CONTRACTS	8,461.00	0.00	45,523,309.15	0.00	0.00	168,209.00	13,635.00	178,144.00	686,002.10	46,577,760.45	68,297,867.42
INVESTMENT INCOME	1,161,419.83	1,098,355.13	1,374,737.63	1,644,262.70	454,014.68	1,169,190.92	0.00	231,671.22	244,601.51	7,378,313.62	5,243,219.57
SALES & SERVICES-AUXILIARY UNITS	942,939.54	130,362,815.89	250,837.06	0.00	0.00	0.00	0.00	76,402.47	0.00	131,632,994.96	152,482,401.58
SALES & SERVICES OF ED. ACTIVITY	7,906,664.50	0.00	31,727,984.16	0.00	0.00	0.00	0.00	6,479.00	0.00	39,641,127.66	35,064,789.24
ENDOWMENT INCOME	0.00	0.00	191,614.40	0.00	0.00	0.00	0.00	0.00	72,191.05	263,805.45	241,596.81
OTHER ADD TO PLANT FACILITIES	0.00	0.00	0.00	0.00	7,363,243.00	0.00	120,543,220.82	0.00	0.00	127,906,463.82	246,793,950.70
SALES AND SERVICES HOSPITALS	227,436.00	0.00	29,899,436.00	20,204,[illegible].00	0.00	0.00	5,214,273.61	0.00	0.00	55,545,689.61	0.00
OTHER SOURCES	18,026,663.86	322,424.84	2,364,943.51	30,088,[illegible].91	0.00	64,649.00	0.00	2,301,998.80	0.00	53,169,272.92	31,469,202.84
OTHER CHANGES-NET	5,270,540.00	92,090.00	4,521.94	1,590,[illegible].00	252.00	0.00	0.00	16,802.96	0.00	7,483,576.90	56,511,406.52
TOTAL REVENUE & OTHER ADDITIONS	650,159,969.13	140,881,206.59	197,505,482.22	57,978,[illegible].63	7,984,048.68	3,831,421.95	125,821,129.43	3,590,366.05	1,005,532.86	1,188,958,095.54	1,259,569,176.06
EXPENDITURES AND OTHER DEDUCTION											
EDUCATION AND GENERAL	605,807,855.55	0.00	154,792,363.75	9,317,534.60	0.00	0.00	0.00	33,239.00	14,990.39	769,965,983.29	701,618,172.20
HOSPITAL	32,524,185.00	0.00	24,025,250.00	0.00	0.00	0.00	0.00	0.00	0.00	56,549,445.00	49,757,524.00
AUXILIARY ENTERPRISE	2,397,879.94	121,206,036.04	374,614.38	0.00	0.00	0.00	0.00	0.00	0.00	123,978,530.36	121,824,238.46
OTHER EXPENDITURES	80,806.00	1,530,439.47	1,502,917.51	42,812,118.22	522,269.00	44,090.04	760,833.70	186,268.71	6,174.05	47,445,916.70	84,481,479.80
LOAN CANCELLATIONS & WRITE-OFFS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,354,962.93	0.00	1,354,962.93	819,336.01
EXPENDED FOR PLANT FACILITIES	16,418.67	0.00	0.00	11,788,[illegible].03	667,169.44	266,539.50	0.00	0.00	0.00	12,739,107.64	4,471,336.84
RETIREMENT OF INDEBTEDNESS	0.00	0.00	0.00	0.00	0.00	7,088,087.21	0.00	0.00	0.00	7,088,087.21	6,[illegible],200.45
INTEREST ON INDEBTEDNESS	0.00	74,111.00	379,029.31	0.00	0.00	5,172,920.27	287,606.20	5,017.00	0.00	5,918,684.20	6,056,239.72
REFUND DUE STATE TREASURER	2,063,803.45	0.00	1,063.00	0.00	0.00	0.00	0.00	0.00	0.00	2,064,946.45	1,794,678.24
RES. OF FUND BAL.-ENCUMBRANCES	145,764.00	-230,252.81	33,152.00							-51,336.81	0.00
OTHER CHARGES-NET	1,008,477.20	-13,826.11	63,864.00	149,812.00	33,470.00	272,180.68	1,307,991.00	1,132,056.46	7,907.15	4,021,932.38	[illegible],403,814.22
TOTAL EXPENDITURES AND DEDUCTION	644,645,269.81	122,646,507.59	181,172,763.95	64,068,[illegible].85	1,222,908.44	12,843,819.20	2,356,430.90	2,721,544.10	29,071.59	1,031,736,259.43	[illegible],211,024.94
TRANSFER AMONG FUNDS (+/-)											
MANDATORY FOR P.& I.	-1,421,119.00	-2,250,081.36	-602,680.00	-437,[illegible].64	0.00	9,159,[illegible].02	0.00	0.00	0.00	-352,155.98	-949,053.60
MANDATORY FOR LOAN FUND MATCHING	-29,948.00	0.00	-6,[illegible].44	0.00	0.00	-9,[illegible].00	0.00	43,816.44	0.00	-52,120.00	-39,163.01
MANDATORY FOR OTHER	616,340.23	-940,323.05	-430,[illegible].12	-220,[illegible].50	1,838.50	1,159,[illegible].92	0.00	0.00	0.00	186,505.26	-373,103.10
NONMANDATORY-CAPITAL IMPROVEMENT	-2,840,252.00	-2,136,349.00	-697,[illegible].00	5,282,[illegible].69	8,904.00	-343,[illegible].69	0.00	0.00	0.00	-776,765.00	-570,029.10
NONMANDATORY FOR ENDOWMENT	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00	-500.00	0.00	0.00
NONMANDATORY-RENEWAL/REPLACEMENT	0.00	-855,425.00	-11,577.00	0.00	977,268.42	-121,[illegible].42	0.00	0.00	0.00	-11,577.00	-254,838.86
NONMANDATORY FOR OTHER	-202,620.50	26,304.50	-3,[illegible].00	249,[illegible].54	80,971.00	-164,000.00	0.00	-215.40	0.00	-13,[illegible].86	-90,169.98
TOTAL TRANSFERS AMONG FUNDS	-3,978,104.27	-11,155,924.71	-1,752,[illegible].56	4,873,458.09	1,068,982.00	9,301,460.63	0.00	43,601.04	-500.00	-1,019,125.78	-2,276,357.73
INVENTORY INCREASE (DECREASE)	2,099,403.04	1,148,715.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,248,118.06	-1,566,175.84
INCREASE (DECREASE) FOR THE YEAR	3,335,938.09	8,227,489.31	14,581,119.71	-1,216,[illegible].15	7,230,122.24	869,064.38	123,464,698.53	862,422.99	975,961.27	159,430,829.39	255,514,652.55
FUND BALANCE, BEGINNING OF YEAR	7,647,476.76	25,803,525.76	25,304,642.39	19,618,477.14	7,249,950.89	20,148,[illegible].68	1,407,755,811.59	43,759,055.28	3,911,420.03	1,565,318,424.58	1,297,589,706.66
ADJUSTMENTS TO FUND BALANCE	-3,002,636.77	-141,445.98	-146,332.88	3,190,110.16	-8,030,023.28	-140,132.00	10,724,485.10	1,340,024.63	-0.12	3,793,928.31	2,214,060.37
FUND BALANCE AT END OF YEAR	8,580,838.08	33,969,569.09	39,739,369.22	21,592,[illegible].17	6,450,052.85	20,916,920.26	1,541,944,995.52	49,961,502.90	4,887,380.19	1,728,543,181.28	1,565,318,424.58

The notes to the financial statement are an integral part of this statement

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Notes to The Combined Financial Statements

STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENT
JUNE 30, 1984

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. SCOPE OF REPORTING ENTITY

The accompanying financial statements include all departments, agencies and other organizational units that are under the oversight of either the Legislature or the Governor. Criteria used in determining whether oversight responsibility is exercised by the Legislature or the Governor is defined in National Council on Governmental Accounting Statement 3 as follows:

- Selection of governing authority
- Designation of management
- Ability to significantly influence operations
- Accountability for fiscal matters
- Source of revenues
- Scope of public service

The financial statements continue to include colleges and universities, ports and harbor districts and levee districts according to the above criteria. Several regulatory boards and commissions that meet the above criteria are not being included in the financial statements since they are deemed to be immaterial in total.

B. BASIS OF PRESENTATION - FUND ACCOUNTING

The accompanying financial statements have been prepared in conformity with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB). The financial statements for the college and University Funds have been prepared in conformity with generally accepted accounting principles as prescribed by the National Association of College and University Business Officers.

The financial activities of the State are organized on the basis of funds and account groups, each considered as a separate accounting entity. The fund categories include governmental funds, proprietary funds, fiduciary funds, and college and university funds. Account groups are presented for general long-term debt and general fixed assets. The financial position and operations of each fund are accounted for in a separate set of self-balancing accounts which represent each fund's assets, liabilities, equity, revenues and expenditures or expenses. Government resources are allocated to and accounted for in the individual funds based on the purposes for which they are to be spent and the means by which spending activities are controlled. The reported funds were established constitutionally, by statute enacted by the Legislature or administratively.

GOVERNMENTAL FUNDS

General Fund - Established administratively to provide for the distribution of funds appropriated by the state legislature for the ordinary expenses of the

General Fund (cont'd)

state government. Transactions related to resources, which are not accounted for in other funds, are accounted for in the general fund. Revenue is provided from the direct deposit of federal grants and the transfer of state revenues from the Bond Security and Redemption Fund after debt requirements are met.

The General Fund is the principal operating fund of the State.

Special Revenue Funds - These funds account for the proceeds of special revenue sources that are legally restricted to expenditures for specified purposes. The Constitution of 1974 requires that all revenues deposited in the State Treasury, with certain exceptions, be credited first to the Bond Security and Redemption Fund and after a sufficient amount is allocated to pay all obligations which are secured by the full faith and credit of the state which become due and payable within the current fiscal year, transfers are made to the special revenue funds in the amounts specified. The amounts are then expended for the purposes that are provided for by law.

Capital Projects Funds - These funds account for all financial resources segregated for the acquisition or construction of major capital projects.

Debt Service Funds - These funds account for the accumulation of revenues for the payment of interest and principal by the State Treasurer or general obligation bonds.

PROPRIETARY FUNDS

Enterprise Funds - These funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds - These funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the State, or to other governments, on a cost-reimbursement basis.

FIDUCIARY FUNDS

Trust and Agency Funds - These funds are used to account for assets held by the State in a trustee capacity or as an agent for individuals, private organizations, other governments and/or funds. The fiduciary funds include: Expendable Trust, Non-expendable Trust, Pension Trust, and Agency Funds.

Trust and Agency Funds (cont'd)

Non-expendable Trusts and Pension Trust are accounted for in essentially the same manner as proprietary funds. Expendable Trusts are accounted for essentially in the same manner as governmental funds. Agency Funds are custodial in nature and do not involve measurement of results of operations.

ACCOUNT GROUPS

General Fixed Assets Account Group - At the present time, the state does not maintain records for all general fixed assets acquired or constructed for use by the state in the conduct of its activities. Governmental movable property is recorded in the general fixed assets account group at historical costs at the time of acquisition. The acquisition and construction of major capital facilities of the levee districts and the port and harbor commissions is recorded in the general fixed assets account group at historical costs at the time of acquisition and/or construction. Since complete records are not available, all of the land, buildings, improvements and construction in progress of other governmental activities are not capitalized. However, in the Department of Health and Human Services, most of the aforementioned items are available and have been capitalized in the accompanying statements. Public domain assets such as highways, roads and bridges are not capitalized. No depreciation is provided on general fixed assets. A statement of changes in general fixed assets is not presented in the accompanying financial statements.

Fixed assets of the Enterprise and Internal Service Funds are stated at cost and reported in the respective funds. These assets are being depreciated principally on the straight-line basis over the estimated useful lives of the assets.

Fixed assets of the College and University Funds which are included in the College and University Plant Funds are stated at cost and are not depreciated.

General Long-Term Debt Account Group - The General Long-Term Debt Account Group is maintained and presented to account for the outstanding principal balances of the State's General Obligation Bonds and the bonds issued by ports and levee districts. However, not all bonds issued by Ports and Levee Districts are general obligation bonds of the state and are not included. The general obligation bonds which are paid from the Bond Security and Redemption Fund have a first lien and privilege on the funds deposited in the fund. The general obligation bonds which are self-supporting or paid from special taxes bear the full faith and credit of the State and, under the present Constitution, are additionally secured by the Bond Security and Redemption Fund.

Colleges and universities have reimbursement bonds maturing from 1984 through 2003. The State Treasurer is the paying agent for these bonds, receiving the money from the colleges and universities and making the principal and interest payments. Money received is deposited in the Bond Security and Redemption Fund and payments are made from that fund.

Also included in the General Long-Term Debt Account Group is a liability resulting from an advance during fiscal year 1983 from the federal government to the State in order that unemployment benefits might continue. Louisiana

General Long-Term Debt Account Group (cont'd)

Revised Statute 23:1536 provides for the collection of a solvency tax and surtax of which a portion will be used to make interest payments on the advance and to repay the principal of the advance.

Accrued annual leave payable upon termination is also included.

COLLEGE AND UNIVERSITY FUNDS

The College and University Funds are used to account for all transactions relating to public institutions of higher education. These include the following institutions:

Louisiana State University System	McNeese State University
Southern University System	Northeast University
Nicholls State University	Northwestern University
Grambling State University	Southeastern Louisiana University
Louisiana Tech University	University of Southwestern Louisiana

Delgado Community College

The following governing boards are responsible for the operations of the institutions: Board of Regents for Higher Education, Board of Supervisors of Louisiana State University System, Board of Supervisors of Southern University System and the Board of Trustees for State Colleges and Universities.

C. BASIS OF ACCOUNTING

Basis of Accounting refers to when revenues and expenditures (or expenses) are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

All Governmental Funds, Expendable Trust Funds and Agency Funds are accounted for and reported using the modified accrual basis of accounting. Revenues are recognized when they become both measurable and available to finance expenditures of the current period. Certain major revenues such as sales tax, general severance tax, gasoline tax and inspections fees, tobacco tax, etc., are assessed and collected in such a manner that they can appropriately be accrued. Expenditures are recognized at the time the liabilities are incurred. Exceptions to this rule include: (1) inventories are generally considered expenditures at acquisition; (2) obligations of employees' vested annual leave and sick leave are recorded as expenditures when paid; and (3) principal and interest on long-term obligations are generally recognized when paid except for principal and interest on long-term obligations of Levee Districts and Port and Harbor Commissions which are recognized when due.

The Proprietary Funds, Nonexpendable Trust Funds and the Pension Trust Funds and College and University Funds are accounted for and reported using the accrual basis of accounting.

STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1984

D. BUDGETS AND BUDGETARY ACCOUNTING

Legislation requires that, on or before December 5, the head of each budget unit submit to the governor, the Joint Legislative Committee on the Budget and to the Legislative Fiscal Office an estimate of the financial requirements and of the receipts of the budget unit for the ensuing fiscal year (R.S. 39:45). The governor is required to prepare an executive budget in accordance with generally accepted accounting principles and transmit a copy to each member of the Legislature on the first day of the regular session (R.S. 39:41). The budget is enacted into law by the Legislature and sent to the governor for his signature. The State Constitution prohibits the passage of an unbalanced budget (Art. VII §10). The governor may veto any line item appropriation subject to legislative override. Budget units may transfer amounts not to exceed ten percent of any line item for contracted consulting services, professional services, or personal services to any other line item for contracted consulting, professional, or personal services. Budget revisions during the year reflecting increases in expenditures affected by increases in federal funds and self generated revenues must be approved by the Commissioner of Administration and the Joint Legislative Committee on the Budget.

The governor is also required to submit to the Legislature, no later than the seventh day of the regular session, a proposed five year capital outlay program. The Legislature enacts into law a bill which incorporates the first year of the five year capital outlay program. A concurrent resolution is adopted by the Legislature adopting the remaining four years of the five year capital outlay program, itemizing the capital projects and the amount and source of funding for each of the subsequent four years.

Encumbrance accounting is used in the General, Special Revenue, and Capital Projects Funds to assure budgetary control. Encumbrances outstanding at year end are reported as reservations of fund balance in the General and Capital Projects Funds and in the Levee District Special Revenue Funds.

The College and University Funds utilize encumbrance accounting and outstanding encumbrances at year end are reported as reservations of fund balance.

Unencumbered appropriations lapse at the end of the fiscal year. During the ninety day period after the last day of the fiscal year, liquidations of year-end encumbrances may be charged against the appropriation of the year budgeted. During the ninety day period after the last day of the fiscal year, the Commissioner of Administration may, with approval of the Joint Legislative Committee on the Budget, incorporate into the new fiscal year's appropriation any unexpended appropriations of the prior year for which an encumbrance or special project existed on the last day of the fiscal year for which the appropriation was budgeted. Upon approval of the Commissioner of Administration, any federal funds and any state funds which were appropriated during a fiscal year specifically for the purpose of matching federal grants may be carried forward into the ensuing year's appropriation.

The accompanying financial statements include a combined budgetary comparison statement for all governmental fund types for which a legal budget is adopted.

STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1984

E. ASSETS, LIABILITIES AND FUND EQUITY

Cash and Short-Term Investments - Cash balances from all funds are combined and invested by the State Treasurer in certificates of deposit, repurchase agreements, and money market accounts. Collateral is required by law to be pledged by the various banks to guarantee state funds on deposit. Investments are stated at cost, which approximates market.

Receivables - Includes all amounts which are susceptible to accrual which have not been collected at June 30, and which will be collected soon enough after the end of the fiscal year to pay liabilities of that year.

Investments - refer to Note II B.

Due From Other Funds - Amounts owed to a particular fund from another fund.

Due From Federal Government - Amounts owed by the federal government for specific programs and capital projects.

Advance To Proprietary Funds - Amounts appropriated from the General Fund to proprietary funds for working capital. These amounts are offset as a reservation of fund balance as they do not constitute "available spendable resources".

Inventories - Consist primarily of materials and supplies held for consumption, merchandise for resale, livestock held for resale, and expendable medical supplies. Inventories held for consumption are valued at cost and inventories held for resale are valued at the lower of cost or market, except for the livestock inventory and the inventory of seton clinics of the Dental School at the Louisiana State University Medical Center which are stated at current market values.

Fixed Assets - When purchased, movable property is recorded as an expenditure in the governmental fund types and capitalized in the General Fixed Asset Account Group at cost. Land, buildings, improvements and construction in progress are recorded as an expenditure in the Capital Outlay fund and capitalized in the General Fixed Asset Account Group at cost. Fixed assets in the Proprietary, College and University, Non-Expendable and Pension Trust Funds are capitalized in the fund in which they are utilized.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated.

Deferred Revenues - Amounts collected in the current accounting period for which asset recognition criteria has been met, but for which revenue recognition criteria has not been met.

STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1984

FUND EQUITY

Contributed Capital represents the amount of permanent fund capital in a proprietary fund contributed from general government revenues and resources or other governmental entities.

Investment in General Fixed Assets represents the government's equity in general fixed assets.

Retained Earnings represents the accumulated earnings of an Enterprise or Internal Service Fund.

Reserved Fund Balance represents that portion of fund equity which has been legally segregated for specific purposes.

Unreserved - Designated represents that portion of fund equity available for debt service or expenditures in a future period.

Unreserved - Undesignated represents that portion of fund equity which is available for appropriation in future periods.

F. ANNUAL AND SICK LEAVE

State employees, both classified and unclassified, earn annual leave and sick leave at various rates depending on the number of years service. The amount of annual and sick leave that may be accrued by each employee is unlimited. Upon termination, an employee is compensated for up to 300 hours of unused annual leave at the employee's hourly rate of pay at the time of termination. Upon retirement, the number of hours of unused annual leave in excess of 300 hours, plus the number of hours of unused sick leave is computed into years or fractions of years and is added to the number of years service earned by the retiree. The unused annual and sick leave is counted towards the number of years service only for computing the rate of retirement pay due the retiree and does not count towards the number of years necessary for retirement. The contingent liability for unused annual leave payable at June 30, 1984, is estimated to be $130,001,509 for General Fund budgeted agencies and $2,224,125 for port commissions and levee districts.

G. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW

Total columns on combined statements-overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate analysis. Data in these columns do not present financial position, result of operations, or changes in financial position in conformity with generally accepted accounting principles, nor is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1984

II. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. ASSETS

Cash and Residual Investments - a summary of cash and residual investments at June 30, 1984 is shown below.

Cash & investments in agency operating banks	$ 241,845,861.91
Cash and investments held by the Treasurer	1,048,841,563.65
Cash with fiscal agent	3,483,476.45
Subtotal Cash	1,294,170,902.01
Petty Cash revolving funds held by departments	250,312.26
Unclassified cash in Treasury at 6/30/84	54,588,644.71
TOTAL	$1,349,009,858.98

Fixed Assets - A summary of proprietary fund type fixed assets at June 30, 1984 is shown below.

	Enterprise	Internal Service
Land	$ 41,656,327	$
Buildings	450,671,169	350,882.20
Improvements other than buildings		5,210.69
Machinery and Equipment	24,206,208	9,867,720.90
Construction in Progress	26,608,055	
Total	$543,141,759	$10,223,813.79
Less accumulated depreciation	185,225,681	4,111,574.75
Net Total	$357,916,078	$6,112,239.04

B. LIABILITIES

Retirement Systems - The state maintains separate systems for state government employees, public school teachers, public school employees, public school lunch employees, and law enforcement officers. Act 390 of 1978 requires the boards of trustees of the Teacher's Retirement System of Louisiana and the School Employees' Retirement System to provide for the joint administration of the systems.

Pursuant to Act 718 of 1982, all members of the Louisiana State School Lunch Employees' Retirement System became members of the Teacher's Retirement System of Louisiana as of July 1, 1983. Consequently, the assets and liabilities of the Louisiana State School Lunch Employees' Retirement System were transferred to the Teacher's Retirement System of Louisiana on July 1, 1983.

Act 843 of 1982 provided the aforementioned systems the option of treating employee contributions as tax shelters, subject to approval of the Internal Revenue Service. The Louisiana State Employees' Retirement System obtained the proper approval and exercised the option, effective January 1, 1984. To date, the other state retirement systems have not taken any action regarding the option.

Retirement Systems (cont'd)

As of June 30, 1984, the state had no method of funding the unfunded accrued liability of its retirement systems. A summary of the actuarial data for the various retirement systems is included at the end of this note. Descriptions of the individual systems are presented below:

1) Louisiana State Employees' Retirement System - The Louisiana State Employees' Retirement System was established on July 1, 1947 and is a system for classified and unclassified employees of state government. The system is supported by contributions of its members and the state. The member contribution as of June 30, 1984 amounted to 7% of a state employee's gross salary, 8% of gross salaries of certain employees of the Department of Wildlife and Fisheries, 8.5% of the gross salaries of certain employees of the Department of Corrections, 9% of the gross salaries of the Clerk of the House of Representatives and president and Secretary of the Senate, and 11% of a state legislator's salary; the state contribution amounted to 9.2%. Annual retirement benefits consist primarily of 2.5% times the average annual compensation times years of creditable service plus $300. Average compensation is defined as the average annual compensation for the period of 36 consecutive months during which aggregate compensation was greatest. The plan also provides, based on a percentage of the average annual compensation, certain disability and survivor benefits.

The market value of the system's debt and equity securities at June 30, 1984, was $710,382,102 and $53,788,259, respectively. Approximately 42% of the net assets available for benefits are invested in obligations of the U.S. Government and its instrumentalities. The system has no investment in the stocks or bonds of any commercial or industrial organization whose market value exceeds five percent of the net assets available for benefits.

The system has elected to follow the guidelines put forth in NCGA Statement 6. The effect of this decision was to change the method of accounting for investments in common and preferred stock from market value (with a valuation allowance in the fund balance section), to cost for common stocks and cost less long-term market declines for preferred stock. The change necessitates a prior-year fund balance adjustment of $6,355,112.

In addition, the 1983 statement for the System included actuarial estimates. For this reason, an additional fund balance adjustment of $1,357,952 was necessary to account for decreases in the fund equity reserve accounts, including a decrease of $1,318,905 in the unrealized loss on marketable equity securities.

In order to accurately compare the fund equity section reported at June 30, 1984, with that of June 30, 1983, the latter has been restated as follows. It should be noted that the fund balance adjustment of $1,357,952 is included in the new classifications.

STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1984

Louisiana State Employees' Retirement System (cont'd)

Fund Balance:	
Actuarial present value of projected benefits payable to:	
Current retirees	$1,145,953,106
Terminated vested members	15,750,000
Actuarial present value of credited projected benefits for active members:	
Member Contributions	141,997,226
Employer financed portion	2,675,765,044
Total actuarial present value of credited projected benefits	3,979,465,376
Unfunded actuarial present value of credited projected benefits	(2,777,306,037)
Total Fund Balance	$1,202,159,339

There were also several changes in actuarial assumptions made during the fiscal year that affected the June 30, 1984 fund equity section of the balance sheet. Following is a list of changes and the resulting dollar value of those changes.

1. Assumed investment interest rate was increased from 6% to 7%.
2. Projected salary increases attributable to inflation, seniority and merit ranging from 2 to 6% per year, compounded annually, depending on years of service had been estimated at ½ to 4½% for 1983.
3. Mortality rates based on the 1971 Group Annuity Table Without Projection had previously been based on the 1951 Group Annuity Table Without Projection.
4. Lower withdrawal rates from service (for reasons other than death), based on Select and Ultimates Withdrawal Rates - Select period of five years, were used for 1984.

Louisiana State Employees' Retirement System (cont'd)

	Effect of Changes Increase (Decrease)
Actuarial present value of projected benefits payable to:	
Current members	$ (74,014,797)
Terminated vested members	(2,092,269)
Actuarial present value of credited projected benefits for active members:	
Member Contributions	52,760,659
Employer-financed portion	(439,711,034)
Total actuarial present value of credited projected benefits	(463,057,441)
Unfunded actuarial present value of credited projected benefits	$(463,057,441)
Actuarial present value of future normal cost	$(276,205,020)
Unfunded actuarial accrued liability	$(186,852,421)

2) Teachers' Retirement System of Louisiana - The Louisiana State School Lunch Employees' Retirement System was merged with the Teachers' Retirement System of Louisiana; however, the different contribution rates and benefit formulas remained unchanged. For that reason, each plan is described separately even though all members are under the auspices of the Teachers' Retirement System of Louisiana.

a. The Teacher's Retirement System of Louisiana, whose members are public school teachers, was established on August 1, 1936. The system is supported by contributions of its members and the state. At June 30, 1984, a member contributed 7% of his gross salary and the state contributed 9.3%. The annual maximum retirement benefit for those who retired prior to June 1, 1975 at age 60 after 10 years service or at any age after 20 years service is 2% times the years of creditable service (including unused accumulated sick leave and/or unused accumulated annual leave) times the average salary of the thirty-six highest successive months plus $300. For those retiring after June 1, 1975 at age 65 with 20 years service or at age 55 with 25 years service or at any age after 30 years service, the annual retirement benefit is 2.5% times the years of creditable service including certified sick leave service, but excluding unused

Teachers' Retirement System of Louisiana (cont'd)

accumulated annual and sick leave plus $300. However, no retirement benefit can exceed 100% of the member's average salary for the highest thirty-six successive months. The plan also provides for disability and survivor benefits.

b) Louisiana State School Lunch Employees' Retirement System - The Louisiana State School Lunch Employees' Retirement System was established in January 1953, for school lunch workers in the public schools of Louisiana. However, the system offered membership to anyone occupying a position under the State Board of Education who was not eligible, because of age or job classification, for membership in any other retirement system maintained by the State of Louisiana. The system was originally organized to work in conjunction with Social Security; however, some employers have withdrawn their employees from social security coverage since the system's inception. In July 1980, the system was restructured into Plan A covering agencies which had withdrawn from Social Security and Plan B covering agencies which had not withdrawn.

Plan A is supported by member contributions of 9.10% of earnings, contributions of 5.85% of members' earnings from the employing unit and state contributions of 4.6% of members' earnings. The annual retirement benefit is computed at 3% times the average of the thirty-six highest months of salary for each year of creditable service.

Plan B is supported by member contributions of 5% of earnings and an employer contribution of 6.10% of a member's gross salary. The annual retirement benefit is computed at 2% times the average of the thirty-six highest months of salary for each year of creditable service with a maximum benefit of $40 per month for each year of service.

The System has chosen to prepare its statements in accordance with NCGA Statement 6 except that the balance sheet presents equity securities at lower of cost or market instead of cost with market value disclosed and, the equity section contains reserve accounts instead of actuarial present value data.

The cost of the System's equity securities at June 30, 1984 is $164,065,435. The market value of the system's debt securities at June 30, 1984 is $1,119,500,296; however, the amortized cost of these securities is $1,279,374,640. Approximately 52% of the net assets available for benefits are invested in obligations of the U.S. Government and its instrumentalities. The system has no investment in the stocks or bonds of any commercial or industrial organization whose market value exceeds five percent of the net assets available for benefits.

The funding requirements were determined by the actuary using the entry normal cost method. However, NCGA Statement 6 requires the use of the unit credit cost method. The System has therefore elected to disclose the calculation of the unfunded vested liability using that cost method. The result of that calculation follows.

STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1984

Louisiana State School Lunch Employees' Retirement System (cont'd)

Liabilities	
Inactive Lives	$2,032,724,475
Active Vested Benefit	1,592,484,066
Vested Contribution	221,416,521
Total Liabilities	$3,846,625,062
Assets	$1,937,470,034
Unfunded Vested Liability	1,909,155,028
Total Assets and Unfunded Vested Liabilities	$3,846,625,062

3) Louisiana School Employees' Retirement System - The Louisiana School Employees' Retirement System was established on July 1, 1947. Persons employed as school bus drivers, school janitors, school custodians or school maintenance employees make up the system's membership. The system is supported by the joint contribution of the members and the state. At June 30, 1984, a member contributed 7% of his gross salary and the state contributed 9.18%. The annual maximum retirement benefit is 2.5% times the years of creditable service, including unused accumulated sick leave, times the average salary of the thirty-six highest successive months plus a supplemental benefit of $24 for each year of service. There are four optional forms of annuity under which a member may retire. The optional forms of annuity are designed to protect a member's accumulated contribution in the system or provide a monthly benefit to be left a beneficiary after the death of the retiree. A choice of any of the four option annuities reduces the member's annual maximum retirement benefit.

The System has elected to follow the guidelines of NCGA Statements 1 and 2 along with Interpretation 4. Therefore, bonds are shown at amortized cost and marketable securities are shown at lower of cost or market. All other investments are shown at cost.

The market value of the system's debt and equity securities at June 30, 1984, was $230,624,291 and $4,935,855 respectively. Approximately 46% of the net assets available for benefits is invested in obligations of the U.S. Government and its instrumentalities. The system has no investment in the stocks or bonds of any commercial or industrial organization whose market value exceeds five percent of the net assets available for benefits.

4) State Police Pension and Retirement System - The State Police Pension and Retirement System, whose members are commissioned law enforcement officers of the Division of State Police and the Director of Department of Public Safety, was created by Act 293 of 1938. At June 30, 1984, the system provided for annual retirement benefits commencing after 20 years or at age 50 ranging from 25% to 90% of average salary depending upon membership service of ten to thirty years. Average salary for members employed prior to September 8, 1978 is defined as the average salary received for the year ending on the last day of month immediately preceding date of retirement or date of death or for any one-year period, whichever is greatest. Average salary for members employed on or after September 8, 1978 is defined as the average salary received for the thirty-six month period ending on the last day of the month immediately preceding the date of retirement or date of death or any thirty-six consecutive months, whichever is greater. The system is supported by contributions of its members equal to 7% of their salaries plus contributions from the State of $10,000 per year from mineral bonuses and royalties, plus 30% of the Port of New Orleans 9/20 of $.01 gasoline tax and various permits and fees collected by the motor vehicle office within the Department of Public Safety pursuant to Act 33 and 395 of 1970.

The market value of the System's debt securities at June 30, 1984, was $4,216,615. Approximately 42% of the net assets available for benefits is invested in U. S. Government obligations. The System has no investments in equity securities and in bonds of any commercial or industrial organization whose market value exceeds 5% or more of the net assets available for benefits.

The retirement systems previously discussed herein, and the boards of each, were transferred to the Department of the Treasury under the provisions of Act 83 of the 1977 Regular Session of the Louisiana Legislature as amended. The Act provides that each system shall employ its own executive director and assistant director independently of the State Treasurer if authorized by any other applicable law, and are authorized to employ and remove such other necessary personnel as may be otherwise authorized by law subject to the overall review of the State Treasurer. However, the Act provides that only the State Treasurer is authorized to employ and remove actuarial and investment personnel to assist the systems, with the approval of a majority of the boards of the systems. Any board may employ an additional actuarial firm, certified public accountant firm, and/or investment personnel to assist it, with prior written approval of the Governor.

Each Retirement System employs one independent investment counselor and the State Employees' and Teacher's Retirement Systems employ more than one independent investment counselor.

LOUISIANA RETIREMENT SYSTEMS
ACTUARIAL INFORMATION
JUNE 30, 1984

	Louisiana State Employees' Retirement System	Teachers' Retirement System of Louisiana	Louisiana School Employees' Retirement System	Louisiana State Police Retirement System	TOTAL
Assets					
Actuarial value of assets available for benefits	$ 1,855,757,681	$ 1,937,470,034	$ 870,425,248	$ 15,686,652	$ 3,678,739,615
Present value of future normal cost	857,605,684	*	200,334,199	31,366,537	1,089,106,420
Unfunded actuarial accrued liability	1,471,377,986	2,540,333,654	46,692,770	144,279,850	4,150,684,060
Total assets and unfunded actuarial accrued liability	$ 3,631,941,351	$ 4,477,803,688	$ 615,452,217	$ 191,333,039	$ 8,918,530,095
Liabilities					
Present value of accumulated plan benefits payable					
Vested	$ 1,282,955,370	$ 2,032,726,675	$ 143,309,666	$ 87,877,582	$ 3,546,867,093
Non-vested	2,350,985,981	2,445,079,013	472,142,551	103,455,457	5,371,663,002
Total liabilities	$ 3,631,941,351	$ 4,477,803,688	$ 615,452,217	$ 191,333,039	$ 8,918,530,095
Date of actuarial assumption	June 30, 1984	June 30, 1984	June 30, 1984	June 30, 1984	
Actuarial cost method used to determine fund requirements entry age normal cost method	yes	yes	yes	yes	
Interest rate assumption	7%	7%	5%	7%	
State Contributions for the Year Ending June 30, 1984	$ 104,135,294	$ 141,317,138	$ 570,759,647	$ 4,071,510	$ 820,283,389

* The actuarial assumption here is that the system was terminated on June 30, 1984. In the past, a continuing system with a level contribution was presumed.

Other Employee Benefits

Deferred Compensation Program - The Louisiana Public Employees Deferred Compensation Plan was established in its present centralized form by an Executive Order of the Governor on February 16, 1976. The first contributions to the plan were made in May 1977. Under the provisions of the plan, employees of the state are eligible to contribute a portion of their compensation to the plan through payroll deductions. Effective January 1, 1979 and in accordance with the Revenue Act of 1978, the plan limits the amount of most individual's annual contribution to 25% of their annual salary not to exceed $7,500. Amounts contributed by employees are deferred for federal and state tax purposes until benefits are paid to the employees. The state does not contribute to the plan. All assets of the plan are subject to the cognizable claims of creditors of the State of Louisiana and may be used in satisfaction of the debts of the state and are subject to the operation of law, attachment, levy, judgements, garnishments, executions of any other lawful process employed by creditors of the state or any person or entity claiming by, through, or under such creditors.

Under the terms of an agreement dated November 17, 1982, the plan's commission appointed La. Capitol Federal Credit Union as the plan administrator originally for a term of fourteen months subsequently extended through January, 1986. For services performed, the Credit Union received administrative fee compensation from the commission.

There was no actuarial data available for the plan. Those investments which represents 5% or more of the net assets available for benefits were with Reliance Standard Life Insurance Company, National Ben Franklin Life Insurance Company, and Nationwide Life Insurance Company.

State Employees Group Benefits Program - The State provides health care insurance, a self-insured and self-funded medical program, to all of its employees, employees of school boards and other eligible political sub-divisions. The Health Benefits Plan is financed by equal contributions from the State and from employees. The Program also has a life insurance benefit for employees and eligible dependents. The employee pays 100% of the life insurance premium. The Program is administered by a Board of Trustees which was created by Act 745 of the 1979 Legislative Session.

C. LEASES AND OTHER COMMITMENTS

The State of Louisiana is the lessee under a lease with the Louisiana Stadium and Exposition District (the "District"), a political subdivision of the State. Under the lease (The "Lease Agreement"), which is a "net lease," the State has leased from the District a domed stadium (the "Superdome") located in New Orleans. The Supreme Court of Louisiana has held that the authorization of the constitutional amendment of 1966 for such leasing comprehends all those commitments which are components of a transaction involving the full faith and credit of the State. The State is obligated to pay in each year, as base rentals under the Lease Agreement, amounts equal to the amount of principal and interest on the bonds of the District issued for the Superdome accruing in such year, less the amount of Hotel-Motel Occupancy Tax receipts

C. LEASES AND OTHER COMMITMENTS (cont'd)

derived by the District in Orleans and Jefferson Parishes in such year. The Attorney General of the State of Louisiana has ruled, in an opinion dated April 19, 1976, that if the Legislature fails to appropriate the amount necessary to pay the base rentals in any year, then monies in the Bond Security and Redemption Fund can be allocated annually to satisfy the obligation of the State under the Lease Agreement to pay the base rentals. The principal amount of such bonds outstanding (within the meaning of the District's authorizing resolution) is $110,095,000. These bonds were issued to refund the previously outstanding bonds of the District.

The State has also agreed in the Lease Agreement to pay maintenance, operation and other expenses of the Superdome. On October 6, 1976, the Attorney General rendered an opinion to the effect that the State's obligation to pay maintenance, operation and other expenses of the Superdome required by the Lease Agreement is a full faith and credit obligation of the State, and, therefore, such expenses may be paid directly from the Bond Security and Redemption Fund without prior Legislative appropriation. During the year ended June 30, 1984, the regular appropriation was sufficient to pay all operating expenses, therefore, no expenses were paid from the Bond Security and Redemption Fund.

The State is also a party to a Management and Operating Agreement with the District whereby the State is to pay all costs and expenses of the management and operation of the Superdome and is to receive all revenues derived from the facility. The State has entered into an agreement with HMC Corporation, a wholly owned subsidiary of the Hyatt Corporation, whereby Hyatt will manage and operate the Superdome for the State and District.

The State has further agreed in the Lease Agreement to pay annually to the District "Additional Rentals" in an amount equal to any and all costs and expenses incurred by the District because of any default by the State under the Lease Agreement. The Lease Agreement further requires the State to pay, at any time after the Management and Operating Agreement shall have been terminated during the lease term, an amount equal to the all necessary administrative costs of the District and all other necessary charges required to be paid by the District in order to comply with the terms of the outstanding Bonds, the Basic Bond Resolution or the Lease Agreement or resulting from its ownership of the Superdome. The Lease Agreement may be amended at any time by the District and the State, but no amendment of the Lease Agreement may reduce the rentals required to be paid by the State thereunder.

The State of Louisiana is also the lessee under several leases with the Louisiana Office Building Corporation, a quasi-public non-profit corporation. Under these leases the State has leased from the corporation various office facilities located throughout the State. The leases are "net leases," and the State is obligated to pay annual rentals at least equal to the amount of principal and interest on the bonds of the Corporation issued for the office facilities becoming due in such year. (The leases are conditioned upon

C. LEASES AND OTHER COMMITMENTS (cont'd)

the Legislature's annually appropriating the rentals thereunder. If the Legislature should fail in any year to make an appropriation of rental to become due under a lease in the following fiscal year, such lease would terminate at the end of the fiscal year then current.) The corporation now has outstanding $15,920,000, principal amounts of bonds, maturing in fiscal years 1985 to 2000 and bearing interest at various rates with the annual debt service ranging from a low of $136,175 in 2000 to a high of $2,651,031 in 1990.

Commitments under operating lease agreements for facilities and equipment provide for annual rental payments as follows:

Fiscal Year	Office Space	Equipment	Land	Other	Total
1985	$ 23,355,293	$ 16,117,799	$ 304,067	$ 6,744,943	$ 46,522,102
1986	20,102,603	11,183,179	284,959	2,745,653	34,316,394
Thereafter	45,738,986	31,878,121	866,219	6,596,996	85,080,322
TOTAL	$ 89,196,882	$ 59,179,099	$1,455,245	$16,087,592	$165,918,818

Commitments under Capital lease agreements for facilities and equipment for annual rental payments are as follows:

	Equipment
Principal	$ 115,326
Interest	$ 2,967

Changes in Long-Term Debt - The following is a summary of bond transactions of the State for the year ended June 30, 1984:

STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1984

C. LEASES AND OTHER COMMITMENTS (cont'd)

Changes in Long Term Debt (cont'd)

	General Obligation	Special Purpose	Total*
Bond principal and interest payable at 6/30/83	$4,097,029,032.21	$475,920.00	$4,097,504,952.21
Add:			
Bonds issued in FY'84			
Series			
1983-D	214,099,865.00	-	214,099,865.00
1984-A	271,788,490.00	-	271,788,490.00
Less:			
Reduction of Liability due to early tender of bond payments	$ 1,662,705.71	$ -	$ 1,662,705.71
Fiscal year 1984 debt service payments	317,383,018.93	475,920.00	317,858,938.93
Bond principal and interest payable at 06/30/84	$4,263,871,662.57	$ -	$4,263,871,662.57

*There was a $1,255,000.00 reduction in principal and a $404,110 reduction in interest due for the Greater Baton Rouge Port Commission Bonds because payments were made for Series A bonds ahead of the schedule. There is a $3,595.71 reduction in interest due because of bond schedule changes made after 06/30/83. The FY 1984 debt service payments reflect an interest payment of $4,296,065.00 for Bond Series 1983-D.

The annual requirements to amortize all debt outstanding as of June 30, 1984 including interest payments are as follows:

Year Ending June 30,	General Obligation
1985	$ 331,391,927
1986	325,737,934
1987	320,968,574
1988	316,062,106
1989	312,873,647
1990-1994	1,338,904,739
1995-1999	959,091,755
2000-end	358,840,981
TOTAL	$4,263,871,663

The state is in compliance with the limitations and restrictions contained in the various debentures.

STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1984

Bonds Authorized and Unissued

The State Legislature, during the 1977 regular session adopted the Omnibus Bond Authorization Act of 1977 (Act 327) which repealed certain bond authorizations, re-authorized certain bonds, and originally authorized bonds for certain other projects. Subsequent Omnibus Bond Authorization Acts are adopted each year by the State Legislature.

Act 733 of the 1977 regular session provided two debt limitations, one on the Legislature's ability to authorize debt and one on the State Bond Commission's ability to issue bonds. The Act provided that the Legislature cannot authorize general obligation bonds if the amount authorized and unissued plus the amount outstanding exceed two times the average annual revenues of the Bond Security and Redemption Fund for the last three completed fiscal years. The limitation on the State Bond Commission is that it cannot issue bonds where debt service would exceed 10% of the last three years average annual revenues of the Bond Security and Redemption Fund. The State Constitution of 1974 requires the prior adoption of a comprehensive capital budget by the State Legislature as a condition precedent to the issuance of any of the authorized general obligation indebtedness. In addition, the State Constitution provides that no debt may be incurred for the purpose of making capital improvements unless the nature and location and, if more than one project, the amount allocated to each and the order of priority are stated in the comprehensive capital budget.

The amount of bonds authorized and unissued at June 30, 1984 was $1,361,205,000.00.

Legal Debt Margin

(SOURCE: STATE BOND COMMISSION)

I. LIMITATION ON THE ABILITY OF THE LEGISLATURE TO AUTHORIZE THE ISSUANCE OF GENERAL OBLIGATION BONDS [39:1365(25)]

This limitation provides that the Legislature may not authorize general obligation bonds if the amount authorized but unissued plus the amount outstanding exceeds (2) times the average annual revenues of the Bond Security and Redemption for the last three fiscal years completed prior to such authorization. These Bonds are authorized pursuant to Act 630 of the Regular Session of the Louisiana Legislature of 1983. Calculations are therefore provided for the three fiscal years completed prior to the authorization of said Act 630.

3-year average revenues of the Bond Security & Redemption Fund	$4,231,940,244	
	x 2	
Limitation	$8,463,880,488	
Principal amount of general obligation bonds authorized	$1,361,205,000	
Principal amount of general obligation bonds outstanding	$2,740,378,000	
	$4,101,583,000	(equal to 48.46% of the limit)

II. LIMITATION ON THE ABILITY OF THE STATE BOND COMMISSION TO ISSUE GENERAL OBLIGATION BONDS [39:1402(D)]

This limitation provided for by R.S. 39:1402(D) that the State Bond Commission shall not issue general obligation bonds or other general obligations secured by the full faith and credit of the State at any time when the highest annual debt service requirement for the current or any subsequent fiscal years for such debt, including the debt service on such bonds or other obligations then proposed to be sold by the State Bond

STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1984

Legal Debt Margin (cont'd)

Commission, exceeds ten percent of the average annual revenues of the Bond Security and Redemption Fund for the last three fiscal years completed prior to such issuance.

3-year average revenues of the Bond Security & Redemption Fund	$4,231,940,244	
	x .10	
Limitation	$ 423,194,024	
Highest future annual general obligation debt service (fiscal year 1985-86) . .	$ 343,288,022	(equal to 81.12% of the limit)

D. INTERFUND RECEIVABLES AND PAYABLES

A summary of interfund receivables and payables at June 30, 1984 is shown below:

Fund	Receivables	Payables
General Fund	$ 501,416,613.77	$ 101,110,077.86
Special Revenue	19,789,856.68	19,026,840.08
Capital Projects	59,891,945.99	5,534,917.59
Debt Service	136,108,929.94	569,924,935.13
Proprietary	183,624.27	1,250,000.00
Fiduciary	39,523,941.72	128,739,215.91
Colleges & University Fund Type	8,071,074.20	-
TOTAL	$ 825,586,586.57	$ 825,586,586.57

E. FUND EQUITY

Adjustments to Beginning Fund Balance

1. Agricultural Liming Materials Fund: This $300.00 adjustment represents the establishment of the residual fund balance for fiscal year 1983 in a separate fund rather than as part of the General Fund.
2. Auxiliary Funds: The net adjustment of [$51,701.76] adjustment is composed of the following:
   a. $110,554.84 adjustment due to increases/decreases in ending inventories.
   b. [$77,052.09] adjustment for the under collection of June 30, 1983 accounts receivable.
   c. $316,702.57 adjustment due to under liquidation of June 30, 1983 accounts payable.
   d. [$21,762.22] adjustment due to under collection of non trade receivables.
   e. [$386,433.00] adjustment for encumbrances paid.
   f. [$22,728.75] expense adjustments.
   g. $29,016.89 other adjustments.
3. Bond Security and Redemption Fund:
   The net adjustment of $9,804,145.55 was composed of the following:
   a. [$417,469.05] adjustment as a result of error in transfer activity from State Parks Land Acquisition Fund.
   b. $1,116,793.00 adjustment due to deposit in error that should have been made to Federal State Fiscal Assistance Trust Fund.
   c. [$3,985,597.56] adjustment due to transfer of horse racing fees established at June 30, 1983 to the General Fund rather than to this fund.
   d. $22,566,537.10 adjustment was a result of new calculation of the Louisiana Investment Fund for Enhancement.
   e. [$58,541.32] adjustment due to fund level revenue adjustment of immaterial amount.
   f. [$8,652,730.92] under collection of June 30, 1983 accounts receivable.
   g. $94,676.51 adjustment due to the reduction of accrual at June 30, 1983.
   h. [$41,489.36] adjustment due to monies deposited in 1984 accrued in fiscal year 1983.
   i. [$818,032.85] due to revenue classified in fiscal year 1984 attributable to fiscal year 1983.
4. Capital Improvement Bond Fund: This $19,364,447.02 adjustment is composed of the following:
   a. Net adjustment due to activity shown in Capital Improvement Bond Fund which was previously shown in the General Fund.
5. Capital Outlay Escrow Fund: The net adjustment of $52,766,098.26:
   a. $23,064,038.37 reflects net fund balance at 6/30/83 for Public Improvements.
   b. $6,498,675.20 reflects net fund balance at 6/30/83 for Aviation Improvements.
   c. $3,324,046.06 reflects net fund balance at 6/30/83 for Watersheds.

STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENT
JUNE 30, 1984

Adjustments to Beginning Fund Balance (cont'd)

d. [$120,661.37] unidentified.
e. $20,000,000.00 due to inclusion of seed money.

6. Conservation Fund: This [$1,690,874.99] adjustment was due to a change in reporting revenues and expenditures now reported in the General Fund.
7. Emergency Forest Fire Fund: This [$10.00] adjustment due to underestimate of accrual of severance tax for fiscal year 1983.
8. Federal State Fiscal Assistance Trust Fund: The net adjustment of $1,121,547.60 is composed of the following:
   a. $1,116,793.00 adjustment due to error in deposit of revenue not reflected in 1983.
   b. $4,754.60 adjustment due to reduction of a due to General Fund.
9. General Fund: The net adjustment of [$67,154,596.25] is composed of the following:
   a. [$70,325,949.61] adjustment resulting from the liquidation of fiscal year 1983 encumbrances in fiscal year 1984.
   b. $120,688,079.67 adjustment due to revenue collected in fiscal year 1984 attributable to fiscal year 1983.
   c. [$27,336,918.18] adjustment due to over/under collection of June 30, 1983 accounts receivable.
   d. [$76,681,003.42] adjustment resulted from activity being shown in Capital Outlay Escrow and Improvement Bond Funds which was previously shown in the General Fund.
   e. [$17,607,282.59] adjustment resulted from the paying of judgements in fiscal year 1984 that was attributable to fiscal year 1983.
   f. $7,055,266.60 adjustment due to underestimate of Federal reimbursement recovery in fiscal year 1983.
   g. [$9,429,198.09] adjustment resulted from the underestimate of medicaid liabilities in fiscal year 1983.
   h. $6,490,410.46 represents the change in reserve for inventory from June 30, 1983 to June 30, 1984.
   i. [$25,502,393.15] adjustment resulted from liquidations of F/Y 1983 obligations not encumbered in fiscal year 1983.
   j. $13,913,806.18 net result of fund balance adjustment in Bond Security and Redemption which affects the residual transfer to the General Fund.
   k. $1,814,560.69 adjustment resulted from cancellation of prior year accounts payable.
   l. $9,766,025.18 other adjustments.
10. Grain Grading Trust Fund: This $112,984.55 adjustment represents the establishment of fund balance for fiscal year 1983 in a separate fund rather than as a part of the General Fund.
11. Internal Service Fund: The net adjustment of [$5,353,022.44] is composed of the following:
   a. [$260,486.09] is adjustment for overstatement of accounts receivable established at June 30, 1983.
   b. [$4,598,384.65] adjustment due to accounts payable paid in 1984; not established in 1983.

Adjustments to Beginning Fund Balance (cont'd)

c. [$518,756.00] adjustment due to contributed capital for Office of Telecommunications.
d. [$40,149.47] adjustment due to inconsistent reporting in 1983 by Office of Telecommunications.
e. $100,000.00 adjustment due to Working Capital Advance of Property Control Section.
f. [$35,246.23] overstatement of fixed assets reported at June 30, 1983 by Administrative Services, Administrative Support and Prison Enterprises.

12. Levee Districts: The net adjustment of $26,080,533.00 is composed of the following:
    a. $1,593,511.00 due to change in reporting period.
    b. $13,266,389.00 discontinuance of unencumbered appropriations in budgetary accounts.
    c. $2,212,896.00 discontinued recognition of encumbered appropriation in real accounts.
    d. $1,720,388.00 reallocation of fund balance to establish enterprise fund type.
    e. $7,287,349.00 miscellaneous adjustments.
13. La. Investment Fund for Enhancement: This [$22,566,537.10] adjustment is a result of error calculations in 1981-82 and 1982-83 distributions.
14. Marsh Island Operating Fund: This $6,959.34 adjustment is due to revenue classified in 1984 but which was actually 1983 revenue.
15. Minority Business Development Fund: The net adjustment of [$19,950.00] is composed of the following:
    a. [$69,950.00] was due to reduction of estimated receivable.
    b. $50,000.00 due to the establishment of loan receivable made between 6/30/83 and 9/30/83 against 82-83 appropriation not considered in June 30, 1983 receivable calculation from General Fund.
16. Natural Resources Research and Development Fund: This $23,749.59 adjustment is due to change in reporting from the General Fund to this fund.
17. Pension Trust and Non Expendable Trust Funds: The net adjustment of $8,311,746.44 is composed of the following:
    a. [$777,898.48] prior year revenue adjustment.
    b. $115,835.20 prior year expenditure adjustment.
    c. [$8,067,321.14] valuation adjustment to assets.
    d. [$184,790.00] prior year amortization of bonds for La. School Employees Retirement System.
    e. $22,978.89 refund overpayment.
    f. $187,483.48 amounts due from members.
    g. $15,557,506.00 establish beginning fund balance for State Police Retirement Fund; no statement presented for 1983.
    h. $1,318,904.76 unrealized loss on marketable securities for La. State Employees Retirement System.
    i. $39,047.73 adjustment to prior year reserves for La. State Employees Retirement System.
    j. $100,000.00 to recognize the receipt of the $100,000.00 for Fuller-Edwards Arboretum Trust Fund.

STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENT
JUNE 30, 1984

18. Rockefeller Refuge Funds: This $456,819.61 adjustment is a result of revenue classified as 1984 that should have been accrued for fiscal year 1983.
19. Ports and Harbors: The net adjustment of $21,857,806.00 is composed of the following:
    a. $24,390,987.00 beginning fund balance for Red River Waterway. This agency was not included in the 1983 financial statement.
    b. $3,245,948.00 over/under collection of accounts receivables.
    c. [$12,102.00] over/under payment of payables.
    d. [$8,058,540.00] due to change in reporting period.
    e. $2,291,513.00 miscellaneous adjustments.
20. State Parks Land Acquisition Fund: This $322,792.54 adjustment is composed of the following:
    a. $417,469.05 due to fund level transfer made in error.
    b. [$94,676.51] due to reduction of transfer made in error.
21. Unemployment Trust Fund: This [$12,868,757.17] is composed of the following:
    a. [$62,365.07] due to prior year unemployment insurance issues incorrectly charged to CETA.
    b. [$363,036.63] due to prior year unemployment insurance issues incorrectly charged to Extended Benefi Federal.
    c. $1,537,067.98 claimant overpayment receivable not recorded June 30, 1983.
    d. [$4,662,098.86] overstatement of prior year receivable.
    e. [$9,318,324.59] contributory accounts receivable overstated.
22. Deferred Compensation: $17,262,254.62 represents the plans beginning fund balance at 7/1/83 which previously had not been reported and was not restated in prior periods. (See Note III D2).

Reservations of Fund Balance

1. Reserved for Debt Service:			
Fund Type:			
Debt Service - Ports & Harbors	$ 1,246,830.00		
Levee Districts	742,621.00		
		$ 1,989,451.00	
Proprietary - Ports & Harbors		1,256,215.00	
Long Term Debt Service			
-Levee Districts		900,000.00	
Colleges and Universities		14,062,866.51	
Total Reserve for Debt Service			$ 18,208,532.51
2. Reserved for Inventories:			
Fund Type:			
General Fund		42,104,235.83	
Special Revenue		1,362,250.43	
Colleges and Universities		6,252,431.84	
Total Reserve for Inventories			49,718,918.10

STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENT
JUNE 30, 1984

3. Reserved for Pension Benefits:			
Fund Type:			
Fiduciary		$3,607,901,927.12	
Total Reserved for Pension Benefits			$ 3,607,901,927.12
4. Reserved for Encumbrances:			
Fund Type:			
General Fund		102,620,117.35	
Special Revenue		880,755.20	
Capital Projects		714,892,941.46	
Colleges and Universities		6,797,273.70	
Total Reserved for Encumbrances			825,191,087.71
5. Other Reserves:			
Fund Type:			
General Fund:			
Hill Burton	$ 56,113.29		
La. World Expo Escrow Fund	5,000,000.00		
Federal Energy Settlement Fund	1,535,000.00		
Working Capital Fund Advances	7,308,519.00		
		13,899,632.29	
Special Revenue:			
Lake Charles Harbor-Revenue Bonds	1,000,000.00		
Morgan City Harbor-Assurance to U.S. Corps of Engineers	400,000.00		
St. Bernard Harbor - for federal project	65,000.00		
- other	10,484.00		
Bossier Levee District-other	26,686.00		
Jefferson Levee District - Hospitalization losses	24,437.00		
		1,526,607.00	
Capital Projects:			
Levee Districts - U.S. Corps of Engineers	182,000.00		
construction	25,183,715.00		
Capital Outlay Escrow	3,207,006.25		
		28,572,721.25	
Fiduciary:			
Unemployment Trust Fund - benefits	87,637,146.22		
		87,637,146.22	
Proprietary:			
Ports and Harbors	15,023,341.00		
		15,023,341.00	

STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENT
JUNE 30, 1984

Total Other Reserves		$ 146,659,447.7c
Total Reserves		4,647,679,913.20

Designated Fund Balance

Fund Type:		Total Designated
General Fund Employment Surtax		$ 12,057,088.37
Special Revenue-Levee Districts		
Reserved for continuing operations		2,076,296.00
Fiduciary-Louisiana Investment Fund for Enhancement		8,878,091.21
Fiduciary - Deferred Compensation		19,010,036.85
Colleges and Universities		
Restricted-Non Current Operations	$ 20,203,348.52	
Restricted-Current Operations	28,195,020.12	
		48,398,368.64
Total Designated Fund Balance		$ 90,419,881.07

III. OTHER NOTES

A. Stewardship, Compliance and Accountability

Consistent with prior statements, inmate and patient accounts deposited in state controlled bank accounts are not reported in the accompanying financial statements.

B. Segment Information - Enterprise Funds

In lieu of presenting segment information relating to material enterprise funds as required by NCGA Interpretation 2, the Combining Statement of Revenues, Expenses and Changes in Retained Earnings for Enterprise Funds includes sufficient detail for all individual enterprise funds to satisfy these requirements.

C. Litigation

The Attorney General advises that as of June 30, 1984, the dollar amount of potential liability of the State, should every plaintiff presently prosecuting a damage action against the State be awarded judgment granting full relief as prayed for, (excepting suits filed against the State of inmates confined in state correctional facilities and excepting malpractice claims exposure to the Office of Risk Management within the Division of Administration) is approximately $1,401,181,978. With reference to the inmate litigation, the Attorney General reports that for fiscal year 1983-84, a total of 600 suits were filed by inmates against the Department of Corrections, State of Louisiana and the employees thereof. There was a total of 1806 pending inmate suits as of June 30, 1984, and the total amount prayed for in all inmates suits through June 30, 1984, was approximately $79,604,672,200. While most inmate suits are frivolous in nature, some involve substantial

Litigation (cont'd)

claims regarding, for example, loss of property or wrongful death. During the period of July 1, 1983 to June 30, 1984, 302 inmate suits asking for damages totalling in excess of $27,534,290 were closed, with the State paying $40,920.

With reference to the medical malpractice claims, the Office of Risk Management, Division of Administration, advises that as of June 30, 1984, the State faces medical malpractice claims generating possible exposure of approximately $25,363,996 after discounting frivolous claims. The Office of Risk Management also advises that medical malpractice claims paid out of funds appropriated to said office in Fiscal year 1983-84 totalled $507,412.

It is the opinion of the Attorney General that only a small portion of the dollar amount of potential liability of the State resulting from litigation pending against the State will ultimately be recovered by plaintiffs. During the 1980 Regular Session, $5,734,460 was appropriated from the State General Fund to pay judgments against the State. During the 1981 Regular Session, $11,774,982 principal, plus $68,347 in court costs was appropriated from the State General Fund to pay judgments against the State and during the 1981 Special Session, $1,139,397 principal, plus court costs in the amount of $7,458 was so appropriated. During the 1982 Regular Session, $1[illegible],995,906 was appropriated from the State General Fund to pay judgments against the State. During the 1983 First Extra Ordinary Session, $1,099,908, plus court costs of $3,620, was appropriated. During the 1983 Regular Session, $16,600,000 plus $73,000 in court costs was appropriated. During the 1984 Regular Session, $29,239,080 (inclusive of court costs) was appropriated from the State General Fund to pay judgments against the State. Most of the acts appropriating money from the State General Fund to pay the total judgments figures listed above also authorize interest payments. Such interest applies only to the principal amount of the judgment and is normally calculated from the date of judicial demand until paid. The principal amount is deemed to have been paid when the appropriation act becomes law.

Pursuant to R.S. 13:5115 through 13:5119, a special fund known as the "FINAL JUDGMENTS FUND" (the "Fund") was created within the Department of Treasury. The Fund consists of such funds as may be appropriated thereto by the Legislature. Disbursements from the fund shall be used only to satisfy final judgments against the State, not in excess of $100,000, exclusive of interest, cost and attorney's fees. During Fiscal Year 1982-83, $2,168,225 was disbursed from said Fund. During Fiscal Year 1983-84, $2,000,000 was disbursed from the Fund. For Fiscal Year 1984-85, $2,000,000 (more or less) has been appropriated for payments from the Fund. This fund is accounted for as a sub-fund in the General Fund.

No pending litigation affects the State's right to tax or issue evidences of indebtedness.

STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1984

D. Comparative Data

1. Combining Statement of Revenues, Expenditures and Changes in Fund Balance and Combining Balance Sheet-Special Revenue

The Governor's Mansion Acquisition Fund is not included in the accompanying financial statements due to the late arrival date of the mansion statements. Total assets of the fund of $69,351.05 are .02% of the total assets of the Special Revenue fund type. The fund type was therefore not materially understated.

2. State Employees Deferred Compensation

In fiscal year 1983, the Balance Sheet for State Employees Deferred Compensation was included with the pension funds. For the fiscal year 1984, this fund is shown more correctly as an expendable trust fund. The Statement of Revenues, Expenditures and Changes in Fund Balance is for the six (6) month period ending December 31, 1983. For this reason, comparative data is unavailable. Future statements will conform to the calendar, rather than the state fiscal year. Additionally, neither the revenues nor the expenditures are included in the statistical data in the final section of this statement. Revenues of $2,473,347.99 are 0.47% of the revenues of the Expendable Fund Type and the expenditures of $725,5o5.76 are 0.11% of the expenditures of that fund type.

3. Ports and Harbors

Included in the financial statement for the first time are the Red River Waterway Commission and the Cane River Waterway District. The latter began in August of 1983. For this reason, no comparative data is shown. During fiscal year 1984, it was determined that the Red River Waterway Commission should be included within the entity of the state. Because of the lack of prior year information, the beginning fund balance is shown as a fund balance adjustment. Under NCGA Statement 7, the following ports and harbors with reporting periods differing from the state fiscal year have been included within the accompanying financial statement:

Calendar Year:
Lake Charles Harbor and Terminal District
Red River Waterway Commission
South Tangipahoa Parish Port Commission

Fiscal year - November 1 - October 31, 1983
Port of Baton Rouge

4. Levee Districts

Effective September 1, 1983 the Natchitoches Levee and Drainage District merged with the Cane River Levee and Drainage District. Campti-Clarence, North Bossier and South Lafourche Levee Districts changed reporting periods from the calendar year to the state fiscal year. Lake Borgne Basin Levee District continues to report on a calendar year.

Levee Districts (cont'd)

On July 1, 1983 Orleans Levee District acquired the following Enterprise funds: Lake Vista Community Center, a Marina, and an airport. the contributed capital for acquisition, $23,350,616, was transferred from the Orleans Levee District general fund (75%) and capital projects (25%).

5. State Police Retirement System

Included in the financial statement for the first time is the State Police Retirement System. No restatement of prior year data was made consequently such data is not comparable with prior year for the Pension Trust Funds.

E. Subsequent Events

Effective July 27, 1984, $127,175,000 of General Obligation Bonds series 1984B were issued by the State of Louisiana. Effective April 16, 1985 an additional $163,245,000 of General Obligation Bonds series 1985B were issued.

Notification was received after statement preparation that the estimated claims liability for Office of Risk Management was understated by $17,567,188. If incorporated into statement presentation the result would be to place the Internal Service Fund type into a deficit position.

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General Fund

STATE OF LOUISIANA
GENERAL FUND
COMPARATIVE BALANCE SHEET
JUNE 30, 1984 AND JUNE 30, 1983

	1984	1983
ASSETS		
CASH AND INVESTMENTS	-200,962,491.27	14,615,044.15
CASH IN AGENCY	10,226,971.35	2,899,264.93
ACCOUNTS RECEIVABLE	56,832,913.64	10,231,533.10
OTHER RECEIVABLES	30,007,635.65	6,276,347.64
LOAN TO PROVIDERS	163,399.12	0.00
DUE FROM FEDERAL GOVERNMENT	100,591,446.36	152,714,872.67
DUE FROM OTHER FUNDS	561,416,613.77	462,529,756.10
INVENTORIES	42,104,235.83	35,613,825.37
OTHER ASSETS	227,162.99	1,944,603.65
TOTAL ASSETS	600,607,887.44	686,825,247.61
LIABILITIES AND FUND BALANCE		
LIABILITIES:		
ACCOUTS PAYABLE	215,481,359.42	178,808,831.96
ACCOUNTS PAYABLE L.O.E.	0.00	104,798.82
WARRANTS PAYABLE	0.00	2,262,834.64
PAYROLL DEDUCTIONS PAYABLE	1,218,789.44	747,973.25
ACCRUED EMPLOYEES BENEFITS PAYABLE	806,170.18	678,031.99
OTHER PAYABLES	7,705,713.75	3,336,983.43
DEFERRED REVENUE	26,055,143.19	0.00
DUE TO FEDERAL GOVERNMENT	42,300,387.91	9,678,149.71
DUE TO OTHER FUNDS	101,110,677.86	23,679,457.51
TOTAL LIABILITIES	394,678,241.75	219,297,061.32
FUND BALANCE:		
RESERVED FOR CONTRACT ENCUMBRANCES	0.00	8,965,310.57
RESERVED FOR HILL BURTON	56,113.29	56,113.29
RESERVED FOR ENCUMBRANCES	102,620,117.35	146,322,168.57
RESERVED FOR ADVANCES TO REVOLVING WORKING CAPITAL FUND	7,308,519.00	7,437,500.00
RESERVED FOR INVENTORIES	42,104,235.83	35,613,825.37
RESERVED FOR HIGHWAY PROGRAMS	0.00	83,343,226.66
RESERVED FOR LOUISIANA WORLD EXPOSITION ESCROW FUND	5,000,000.00	5,000,000.00
RESERVED FOR FEDERAL ENERGY	1,535,000.00	0.00
DESIGNATED	12,057,088.37	0.00
UNRESERVED-UNDESIGNATED	35,248,571.85	180,790,041.83
TOTAL FUND BALANCE	205,929,645.69	467,528,186.29
TOTAL LIABILITIES AND FUND BALANCE	600,607,887.44	686,825,247.61

THE NOTES TO THE FINANCIAL STATEMENT ARE AN INTEGRAL PART OF THIS STATEMENT

STATE OF LOUISIANA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1984

	1984					
	ORIGINAL BUDGET	REVISION	TOTAL REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	1983 ACTUAL
REVENUES:						
INTERGOVERNMENTAL RECEIPTS	1,248,753,024.00	150,888,712.00	1,396,641,736.00	1,164,722,418.32	-231,919,317.68	1,167,935,525.07
TAXES			0.00	58,970,855.16	58,970,855.16	
USE OF MONEY AND PROPERTY	4,461,479.00	154,994.00	4,616,473.00	3,167,381.50	-1,449,091.30	10,573,125.00
SALES OF COMMODITIES & SERVICES			0.00		0.00	
OTHER RECEIPTS	8,884,365.00		8,884,365.00	13,492,545.51	4,608,180.51	7,486,443.33
TOTAL REVENUES	1,259,098,868.00	151,043,706.00	1,410,142,574.00	1,240,361,200.49	-169,781,373.51	1,185,995,093.40
EXPENDITURES:						
GENERAL GOVERNMENT	539,922,676.00	71,865,476.00	611,788,152.00	515,564,252.00	96,223,900.00	408,009,507.53
CULTURE, RECREATION & TOURISM	26,983,818.00	300,247.00	27,284,065.00	21,866,285.00	5,417,780.00	20,869,949.23
TRANSPORTATION & DEVELOPMENT	247,400,861.00	11,524,040.00	258,924,901.00	233,591,770.00	25,333,131.00	291,182,502.52
PUBLIC SAFETY	87,487,081.00	10,163,762.00	97,650,843.00	86,163,191.00	11,487,652.00	86,230,392.76
HEALTH & WELFARE	1,775,408,847.00	127,885,713.00	1,903,294,560.00	1,813,639,738.00	89,654,822.00	1,712,670,898.72
CORRECTIONS	150,213,171.00	9,695,318.00	159,908,489.00	149,583,047.00	10,325,442.00	132,236,113.53
CONSERVATION	56,432,323.00	15,889,075.00	71,321,398.00	78,438,635.00	-7,117,237.00	41,608,139.82
EDUCATION	1,839,802,230.00	63,222,216.00	1,603,024,446.00	1,515,943,176.00	87,081,270.00	1,480,407,675.67
AID TO LOCAL GOVERNMENT	136,029,321.00	-2,108,784.00	133,920,537.00	180,728,741.00	-46,808,204.00	145,011,839.27
OTHER	55,061,851.00	-38,722,423.00	16,339,428.00	16,084,392.98	255,036.02	32,885,595.23
TOTAL EXPENDITURES	4,613,742,179.00	269,714,640.00	4,883,456,819.00	4,611,603,227.98	271,853,591.02	4,351,112,614.20
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-3,354,643,311.00	-118,670,934.00	-3,473,314,245.00	-3,371,242,027.49	102,072,217.51	-3,165,117,520.80
OTHER FINANCING SOURCES (USES):						
TRANSFERS TO COLLEGES	-498,532,784.00	5,185,017.00	-493,347,767.00	-487,654,994.93	5,692,772.07	-470,375,274.42
OPERATING TRANSFERS IN	3,987,406,494.00	-189,885,366.00	3,797,521,128.00	3,888,263,817.42	90,742,689.42	3,850,342,331.51
OPERATING TRANSFERS OUT	-132,940,893.00	-3,098,443.00	-136,039,336.00	-223,810,739.34	-87,771,403.34	-409,326,672.17
TOTAL OTHER FINANCING SOURCES (USES)	3,355,932,817.00	-187,798,792.00	3,168,134,025.00	3,176,798,083.15	8,664,058.15	2,971,640,384.92
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	1,289,506.00	-306,469,726.00	-305,180,220.00	-194,443,944.34	110,736,275.66	-193,477,135.96
FUND BALANCE BEGINNING OF YEAR	467,528,186.29		467,528,186.29	467,528,186.29	0.00	797,663,265.72
ADJUSTMENTS			0.00	-67,154,596.26	-67,154,596.26	-136,657,943.47
FUND BALANCE AT END OF YEAR	468,817,692.29	-306,469,726.00	162,347,966.29	205,929,645.69	43,581,679.40	467,528,186.29

The notes to the financial statement are an integral part of this statement.

Special Revenue Funds

STATE OF LOUISIANA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
JUNE 30, 1984

	AGRICULTURAL COMMODITIES COMMISSION FUND	AGRICULTURAL LIMING MATERIALS	AUXILIARY FUNDS	COASTAL ENVIRONMENTAL PROTECTION TRUST FUND	COLLEGE & UNIVERSITY RACING FEE FUND	STATE PARKS & RECREATION COMMISSION FUND	VOCATIONAL TECHNICAL SCHOOL FUND
ASSETS							
CASH AND INVESTMENTS	366,144.30	19,191.16	-1,631,001.35	40,589,110.02	3,911,706.10	5,376.01	265,745.15
CASH IN AGENCY			23,789.61				
ACCOUNTS RECEIVABLE			954,953.09				
DUE FROM OTHER FUNDS	684.67	15.00	12,922,066.58	64,174.33	75,000.00		
INVENTORY			1,124,549.43				
OTHER ASSETS			3,869,581.04				
TOTAL ASSETS	366,828.97	19,206.16	17,263,938.40	40,653,284.35	3,986,706.10	5,376.01	265,745.15
LIABILITIES AND FUND BALANCE							
LIABILITIES:							
ACCOUNTS PAYABLE			78,893.09				
OTHER LIABILITIES			214,846.47				
MATURED BONDS AND INTEREST PAYABLE							
DUE TO OTHER FUNDS	75,762.55		5,958,519.00		235,000.00		
DUE TO LOCAL GOVERNMENTS							
TOTAL LIABILITIES	75,762.55	0.00	6,252,258.56	0.00	235,000.00	0.00	0.00
FUND BALANCE:							
RESERVED FOR ENCUMBRANCES			621,015.20				
RESERVED FOR INVENTORIES			1,124,549.43				
RESERVED FOR DEBT SERVICE							
OTHER RESERVES							
DESIGNATED							
UNRESERVED AND UNDESIGNATED	291,066.42	19,206.16	9,266,115.21	40,653,284.35	3,751,706.10	5,376.01	265,745.15
TOTAL FUND BALANCE	291,066.42	19,206.16	11,011,679.84	40,653,284.35	3,751,706.10	5,376.01	265,745.15
TOTAL LIABILITIES AND FUND BALANCE	366,828.97	19,206.16	17,263,938.40	40,653,284.35	3,986,706.10	5,376.01	265,745.15

The notes to the financial statement are an integral part of this statement

STATE OF LOUISIANA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
JUNE 30, 1984

	COMMERCIAL SHRIMP FISHERMAN LOAN GUARANTEE FUND	CONSERVATION FUND	CRIME VICTIMS REPARATION FUND	DWI LAW ENFORCEMENT FUND	DAIRY STABILIZATION BOARD REVENUE FUND	EMERGENCY FOREST FIRE FUND	ENVIRONMENTAL EMERGENCY RESPONSE FUND
ASSETS							
CASH AND INVESTMENTS	500,000.00	2,481,529.34	642,254.53	18,466.00	142,882.67	177,201.37	2,016,525.40
CASH IN AGENCY							
ACCOUNTS RECEIVABLE							
DUE FROM OTHER FUNDS		2,176,016.73	69,351.76		13,693.63	17,751.09	
INVENTORY							
OTHER ASSETS							
TOTAL ASSETS	500,000.00	4,657,546.07	711,606.29	18,466.00	156,576.30	194,952.46	2,016,525.40
LIABILITIES AND FUND BALANCE							
LIABILITIES:							
ACCOUNTS PAYABLE							
OTHER LIABILITIES							
MATURED BONDS AND INTEREST PAYABLE							
DUE TO OTHER FUNDS		56,040.09	1,300.50		40,003.73		34,847.39
DUE TO LOCAL GOVERNMENTS							
TOTAL LIABILITIES	0.00	56,040.09	1,300.50	0.00	40,003.73	0.00	34,847.39
FUND BALANCE:							
RESERVED FOR ENCUMBRANCES							
RESERVED FOR INVENTORIES							
RESERVED FOR DEBT SERVICE							
OTHER RESERVES							
DESIGNATED							
UNRESERVED AND UNDESIGNATED	500,000.00	4,601,505.98	710,305.79	18,466.00	116,572.57	194,952.46	1,981,678.01
TOTAL FUND BALANCE	500,000.00	4,601,505.98	710,305.79	18,466.00	116,572.57	194,952.46	1,981,678.01
TOTAL LIABILITIES AND FUND BALANCE	500,000.00	4,657,546.07	711,606.29	18,466.00	156,576.30	194,952.46	2,016,525.40

The notes to the financial statement are an integral part of this statement

STATE OF LOUISIANA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
JUNE 30, 1984

	ENVIRONMENTAL PROGRAMS TRUST FUND	FEDERAL STATE FISCAL ASSISTANCE TRUST FUND	FIRE INSURANCE FUND	FISHERMAN'S GEAR COMPENSATION FUND	GRAIN GRADING TRUST FUND	HAZARDOUS WASTE SITE CLEANUP FUND	HORTICULTURAL COMMISSION FUND
ASSETS							
CASH AND INVESTMENTS	55,184.17	3,469,924.22	1,670,903.27	41,287.08	34,474.49	490,521.51	160,632.60
CASH IN AGENCY							
ACCOUNTS RECEIVABLE							
DUE FROM OTHER FUNDS	396,485.32		1,053,906.79		15,154.09	33,793.56	3,675.00
INVENTORY							
OTHER ASSETS							
TOTAL ASSETS	451,669.49	3,469,924.22	2,724,810.06	41,287.08	49,628.58	524,315.07	164,307.60
LIABILITIES AND FUND BALANCE							
LIABILITIES:							
ACCOUNTS PAYABLE							
OTHER LIABILITIES							
MATURED BONDS AND INTEREST PAYABLE							
DUE TO OTHER FUNDS		1,427,730.59		1,767.25	2,000.00	2,929.10	60,466.82
DUE TO LOCAL GOVERNMENTS			2,321,828.83				
TOTAL LIABILITIES	0.00	1,427,730.59	2,321,828.83	1,767.25	2,000.00	2,929.10	60,466.82
FUND BALANCE:							
RESERVED FOR ENCUMBRANCES							
RESERVED FOR INVENTORIES							
RESERVED FOR DEBT SERVICE							
OTHER RESERVES							
DESIGNATED							
UNRESERVED AND UNDESIGNATED	451,669.49	2,042,185.63	402,981.23	39,519.83	47,628.58	521,385.97	103,840.78
TOTAL FUND BALANCE	451,669.49	2,042,185.63	402,981.23	39,519.83	47,628.58	521,385.97	103,840.78
TOTAL LIABILITIES AND FUND BALANCE	451,669.49	3,469,924.22	2,724,810.06	41,287.08	49,628.58	524,315.07	164,307.60

The notes to the financial statement are an integral part of this statement

STATE OF LOUISIANA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
JUNE 30, 1984

	INDUSTRIAL DEVELOPMENT FUND	LAKE CHARLES HARBOR AND TERMINAL FUND	LOUISIANA AUCTIONEERS LICENSING BOARD	LOUISIANA BEAUTIFICATION FUND	LOUISIANA CHILDREN'S TRUST FUND	LOUISIANA STATE WILDLIFE AND GAME PRESERVE FUND	MARSH ISLAND OPERATING FUND
ASSETS							
CASH AND INVESTMENTS	64,555.88	57,688.02	14,645.00	25.00	582.00	1,134,779.04	162,668.32
CASH IN AGENCY							
ACCOUNTS RECEIVABLE		134,699.01					33,139.77
DUE FROM OTHER FUNDS					42,111.00		
INVENTORY							
OTHER ASSETS							
TOTAL ASSETS	64,555.88	192,387.03	14,645.00	25.00	42,693.00	1,134,779.04	195,808.09
LIABILITIES AND FUND BALANCE							
LIABILITIES:							
ACCOUNTS PAYABLE							
OTHER LIABILITIES							
MATURED BONDS AND INTEREST PAYABLE							
DUE TO OTHER FUNDS	64,555.88						
DUE TO LOCAL GOVERNMENTS		192,387.03					195,808.09
TOTAL LIABILITIES	64,555.88	192,387.03	0.00	0.00	0.00	0.00	195,808.09
FUND BALANCE:							
RESERVED FOR ENCUMBRANCES							
RESERVED FOR INVENTORIES							
RESERVED FOR DEBT SERVICE							
OTHER RESERVES							
DESIGNATED							
UNRESERVED AND UNDESIGNATED			14,645.00	25.00	42,693.00	1,134,779.04	
TOTAL FUND BALANCE	0.00	0.00	14,645.00	25.00	42,693.00	1,134,779.04	0.00
TOTAL LIABILITIES AND FUND BALANCE	64,555.88	192,387.03	14,645.00	25.00	42,693.00	1,134,779.04	195,808.09

The notes to the financial statement are an integral part of this statement

STATE OF LOUISIANA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
JUNE 30, 1984

	MINORITY BUSINESS DEVELOPMENT FUND	NATURAL RESOURCES CONSERVATION FUND	NATURAL RESOURCES RESEARCH & DEVELOPMENT FUND	PARISH ROYALTY FUND	PARISH ROYALTY SINKING FUND	PATIENT'S COMPENSATION FUND	PORT OF NEW ORLEANS GAS TAX FUND
ASSETS							
CASH AND INVESTMENTS	479,737.47	491,655.00	2,338,842.19	12,628,916.93	4,720,002.50	18,866,454.52	155,757.67
CASH IN AGENCY							
ACCOUNTS RECEIVABLE				7,493,414.41			1,212,291.07
DUE FROM OTHER FUNDS	150,000.00	30,675.00				10,998.80	
INVENTORY							
OTHER ASSETS	738,385.91						
TOTAL ASSETS	1,368,123.38	522,330.00	2,338,842.19	20,122,331.34	4,720,002.50	18,885,453.32	1,368,048.74
LIABILITIES AND FUND BALANCE							
LIABILITIES:							
ACCOUNTS PAYABLE							
OTHER LIABILITIES							
MATURED BONDS AND INTEREST PAYABLE							
DUE TO OTHER FUNDS	600.00		15,419.76			1,643,030.62	1,368,048.74
DUE TO LOCAL GOVERNMENTS				20,122,331.34			
TOTAL LIABILITIES	600.00	0.00	15,419.76	20,122,331.34	0.00	1,643,030.62	1,368,048.74
FUND BALANCE:							
RESERVED FOR ENCUMBRANCES							
RESERVED FOR INVENTORIES							
RESERVED FOR DEBT SERVICE							
OTHER RESERVES	27,500.00						
DESIGNATED							
UNRESERVED AND UNDESIGNATED	1,340,023.38	522,330.00	2,323,422.43		4,720,002.50	17,242,422.70	
TOTAL FUND BALANCE	1,367,523.38	522,330.00	2,323,422.43	0.00	4,720,002.50	17,242,422.70	0.00
TOTAL LIABILITIES AND FUND BALANCE	1,368,123.38	522,330.00	2,338,842.19	20,122,331.34	4,720,002.50	18,885,453.32	1,368,048.74

The notes to the financial statement are an integral part of this statement

STATE OF LOUISIANA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
JUNE 30, 1984

	ROCKEFELLER REFUGE FUND	ROCKEFELLER SCHOLARSHIP FUND	SEVERANCE TAX FUND	SMALL CONTRACT BOND FUND	STATE HIGHWAY FUND #2	STATE PARKS LAND ACQUISITION FUND	STATE REVENUE SHARING FUND
ASSETS							
CASH AND INVESTMENTS	10,359,247.56	11,570.96	3,590,975.24	2,819.76	9,027,471.41	1,760,966.26	131,491.79
CASH IN AGENCY							
ACCOUNTS RECEIVABLE	1,791,207.53				1,329,283.78		
DUE FROM OTHER FUNDS	181,839.99	100,683.50	2,242,745.69				
INVENTORY							
OTHER ASSETS							
TOTAL ASSETS	12,332,295.08	112,254.46	5,833,720.93	2,819.76	10,356,755.19	1,760,966.26	131,491.79
LIABILITIES AND FUND BALANCE							
LIABILITIES:							
ACCOUNTS PAYABLE							
OTHER LIABILITIES							
MATURED BONDS AND INTEREST PAYABLE							
DUE TO OTHER FUNDS	3,378,843.16						
DUE TO LOCAL GOVERNMENTS			5,833,720.93		10,356,755.19		
TOTAL LIABILITIES	3,378,843.16	0.00	5,833,720.93	0.00	10,356,755.19	0.00	0.00
FUND BALANCE:							
RESERVED FOR ENCUMBRANCES							
RESERVED FOR INVENTORIES							
RESERVED FOR DEBT SERVICE							
OTHER RESERVES							
DESIGNATED							
UNRESERVED AND UNDESIGNATED	8,953,451.92	112,254.46		2,819.76		1,760,966.26	131,491.79
TOTAL FUND BALANCE	8,953,451.92	112,254.46	0.00	2,819.76	0.00	1,760,966.26	131,491.79
TOTAL LIABILITIES AND FUND BALANCE	12,332,295.08	112,254.46	5,833,720.93	2,819.76	10,356,755.19	1,760,966.26	131,491.79

The notes to the financial statement are an integral part of this statement

STATE OF LOUISIANA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
JUNE 30, 1984

	STRUCTURAL PEST CONTROL COMMISSION FUND	THE OFFICE OF WORKMEN'S COMPENSATION ADMINISTRATION FUND	TIDELANDS FUND	VEHICLE SPECIAL PERMIT AND ENFORCEMENT FUND	WATER REVENUE FUND	WATER WELL DRILLER FEE FUND	PORTS AND HARBORS
ASSETS							
CASH AND INVESTMENTS	118,532.36	1,154,473.30	743,221.97	2,424,550.62	1,809,265.52	42,534.45	28,197,443.00
CASH IN AGENCY							1,225,330.00
ACCOUNTS RECEIVABLE					1,095.00		4,187,448.00
DUE FROM OTHER FUNDS	2,310.00			62,531.36	118,259.37		
INVENTORY							
OTHER ASSETS							
TOTAL ASSETS	120,842.36	1,154,473.30	743,221.97	2,487,081.98	1,928,619.89	42,534.45	33,610,221.00
LIABILITIES AND FUND BALANCE							
LIABILITIES:							
ACCOUNTS PAYABLE							259,287.00
OTHER LIABILITIES							213,170.00
MATURED BONDS AND INTEREST PAYABLE							12.00
DUE TO OTHER FUNDS	48,356.94	100.00		2,487,081.98	1,928,619.89		
DUE TO LOCAL GOVERNMENTS							
TOTAL LIABILITIES	48,356.94	100.00	0.00	2,487,081.98	1,928,619.89	0.00	472,469.00
FUND BALANCE:							
RESERVED FOR ENCUMBRANCES							232,240.00
RESERVED FOR INVENTORIES							
RESERVED FOR DEBT SERVICE							
OTHER RESERVES							1,475,484.00
DESIGNATED							
UNRESERVED AND UNDESIGNATED	72,485.42	1,154,373.30	743,221.97			42,534.45	31,430,028.00
TOTAL FUND BALANCE	72,485.42	1,154,373.30	743,221.97	0.00	0.00	42,534.45	33,137,752.00
TOTAL LIABILITIES AND FUND BALANCE	120,842.36	1,154,473.30	743,221.97	2,487,081.98	1,928,619.89	42,534.45	33,610,221.00

The notes to the financial statement are an integral part of this statement

STATE OF LOUISIANA
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
JUNE 30, 1984

	LEVEE DISTRICTS	TOTALS (MEMORANDUM ONLY) YEAR ENDED JUNE 30, 1984	YEAR ENDED JUNE 30, 1983
ASSETS			
CASH AND INVESTMENTS	52,823,453.00	208,742,384.78	208,935,818.90
CASH IN AGENCY	2,381,891.00	3,631,010.61	2,920,326.19
ACCOUNTS RECEIVABLE	2,890,860.00	20,028,391.66	12,372,903.91
DUE FROM OTHER FUNDS		19,791,923.26	26,290,481.62
INVENTORY		1,124,549.43	2,235,532.59
OTHER ASSETS		1,607,966.95	1,006,152.99
TOTAL ASSETS	58,096,204.00	257,926,226.69	254,261,221.20
LIABILITIES AND FUND BALANCE			
LIABILITIES:			
ACCOUNTS PAYABLE	621,597.00	1,009,777.09	3,464,340.92
OTHER LIABILITIES	251,752.00	679,768.47	981,763.87
MATURED BONDS AND INTEREST PAYABLE	485,350.00	485,362.00	
		0.00	9,789.00
DUE TO OTHER FUNDS		19,026,840.08	17,430,169.13
DUE TO LOCAL GOVERNMENTS		38,827,023.32	33,032,906.26
TOTAL LIABILITIES	1,408,699.00	60,028,770.96	59,918,969.18
FUND BALANCE:			
RESERVED FOR ENCUMBRANCES		853,255.20	3,031,121.19
RESERVED FOR INVENTORIES	237,701.00	1,362,250.43	1,303,539.59
RESERVED FOR DEBT SERVICE		0.00	25,780,935.94
OTHER RESERVES	51,123.00	1,554,107.00	2,588,387.81
DESIGNATED	2,076,296.00	2,076,296.00	
UNRESERVED AND UNDESIGNATED	54,322,385.00	192,051,547.10	161,638,267.49
TOTAL FUND BALANCE	56,687,505.00	197,897,455.73	194,342,252.02
TOTAL LIABILITIES AND FUND BALANCE	58,096,204.00	257,926,226.69	254,261,221.20

The notes to the financial statement are an integral part of this statement

STATE OF LOUISIANA
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30,1984

	AGRICULTURAL COMMODITIES COMMISSION FUND	AGRICULTURAL LIMING MATERIALS	AUXILIARY FUNDS	COASTAL ENVIRONMENTAL PROTECTION TRUST FUND	COLLEGE AND UNIVERSITY RACING FEE FUND	STATE PARKS & RECREATION COMMISSION FUND	VOCATIONAL TECHNICAL SCHOOL FUND
REVENUES:							
INTERGOVERNMENTAL RECEIPTS							
TAXES							
USE OF MONEY AND PROPERTY			358,955.31				
LICENSES, PERMITS AND FEES							
SALES AND SERVICES			8,883,972.63				
OTHER RECEIPTS			4,718,887.37				
TOTAL REVENUE	0.00	0.00	13,961,815.31	0.00	0.00	0.00	0.00
EXPENDITURES:							
CONSERVATION							
AID TO LOCAL GOVERNMENT							
OTHER			11,072,273.61				
DEBT SERVICE-PRINCIPAL							
DEBT SERVICE-INTEREST							
TOTAL EXPENDITURES	0.00	0.00	11,072,273.61	0.00	0.00	0.00	0.00
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	0.00	0.00	2,889,541.70	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES):							
OPERATING TRANSFER IN	404,248.65	18,906.16	10,442.61	3,461,684.57	3,864,105.00	75,000.00	44,895.00
OPERATING TRANSFER OUT	-314,342.98		-167,728.01	-825,510.63	-3,679,823.89	-845,447.00	-191,715.00
NON OPERATING REVENUE(EXP)			-220,563.03				
TOTAL OTHER FINANCING SOURCES (USES)	90,405.67	18,906.16	-377,848.43	2,636,173.94	184,281.11	-770,447.00	-146,820.00
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	90,405.67	18,906.16	2,511,693.27	2,636,173.94	184,281.11	-770,447.00	-146,820.00
FUND BALANCE AT BEGINING OF YEAR	200,660.75		8,551,688.33	38,017,110.41	3,567,424.99	775,823.01	412,565.15
ADJUSTMENTS		300.00	-51,701.76				
FUND BALANCES AT END OF YEAR	291,066.42	19,206.16	11,011,679.84	40,653,284.35	3,751,706.10	5,376.01	265,745.15

The notes to the financial statements are an integral part of this statement.

STATE OF LOUISIANA
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30,1994

	COMMERCIAL SHRIMP FISHERMAN GUARANTEE FUND	CONSERVATION FUND	CRIME VICTIMS REPARATION FUND	D.W.I. LAW ENFORCEMENT FUND	DAIRY STABILIZATION BOARD REVENUE FUND	EMERGENCY FOREST FIRE FUND	ENVIRONMENTAL EMERGENCY RESPONSE FUND
REVENUES:							
INTERGOVERNMENTAL RECEIPTS							
TAXES							
USE OF MONEY AND PROPERTY				18,466.00			
LICENSES, PERMITS AND FEES							
SALES AND SERVICES							
OTHER RECEIPTS							
TOTAL REVENUE	0.00	0.00	0.00	18,466.00	0.00	0.00	0.00
EXPENDITURES:							
CONSERVATION							
AID TO LOCAL GOVERNMENT							
OTHER							
DEBT SERVICE-PRINCIPAL							
DEBT SERVICE-INTEREST							
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	0.00	0.00	0.00	18,466.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES):							
OPERATING TRANSFER IN		20,900,651.75	646,902.10		261,681.14	107,417.03	240,667.00
OPERATING TRANSFER OUT		-22,949,384.14	-230,648.24	-200,000.00	-296,701.13		-258,988.99
NON OPERATING REVENUE(EXP)							
TOTAL OTHER FINANCING SOURCES (USES)	0.00	-2,048,732.39	416,253.86	-200,000.00	-35,019.99	107,417.03	-18,321.99
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	0.00	-2,048,732.39	416,253.86	-181,534.00	-35,019.99	107,417.03	-18,321.99
FUND BALANCE AT BEGINING OF YEAR	500,000.00	8,341,113.36	294,051.93	200,000.00	151,592.56	87,545.43	2,000,000.00
ADJUSTMENTS		-1,690,874.99				-10.00	
FUND BALANCES AT END OF YEAR	500,000.00	4,601,505.98	710,305.79	18,466.00	116,572.57	194,952.46	1,981,678.01

The notes to the financial statements are an integral part of this statement.

STATE OF LOUISIANA
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30,1984

	ENVIRONMENTAL PROGRAMS TRUST FUND	FEDERAL STATE FISCAL ASSISTANCE TRUST FUND	FIRE INSURANCE FUND	FISHERMEN'S GEAR COMPENSATION FUND	GRAIN GRADING TRUST FUND	HAZARDOUS WASTE SITE CLEANUP FUND	HORTICULTURAL COMMISSION FUND
REVENUES:							
INTERGOVERNMENTAL RECEIPTS							
TAXES							
USE OF MONEY AND PROPERTY		267,393.00					
LICENSES, PERMITS AND FEES							
SALES AND SERVICES							
OTHER RECEIPTS							
TOTAL REVENUE	0.00	267,393.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES:							
CONSERVATION							
AID TO LOCAL GOVERNMENT			4,524,222.64				
OTHER							
DEBT SERVICE-PRINCIPAL							
DEBT SERVICE-INTEREST							
TOTAL EXPENDITURES	0.00	0.00	4,524,222.64	0.00	0.00	0.00	0.00
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	0.00	267,393.00	-4,524,222.64	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES):							
OPERATING TRANSFER IN	451,669.49		5,502,282.27	483,619.94	162,699.03		261,412.50
OPERATING TRANSFER OUT		-276,604.97	-672,857.00	-450,740.02	-228,055.00	-143,963.62	-258,660.26
NON OPERATING REVENUE(EXP)							
TOTAL OTHER FINANCING SOURCES (USES)	451,669.49	-276,604.97	4,829,425.27	32,879.92	-65,355.97	-143,963.62	2,752.24
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	451,669.49	-9,211.97	305,202.63	32,879.92	-65,355.97	-143,963.62	2,752.24
FUND BALANCE AT BEGINING OF YEAR		929,850.00	97,778.60	6,639.91		665,349.59	101,088.54
ADJUSTMENTS		1,121,547.60			112,984.55		
FUND BALANCES AT END OF YEAR	451,669.49	2,042,185.63	402,981.23	39,519.83	47,628.58	521,385.97	103,840.78

The notes to the financial statements are an integral part of this statement.

STATE OF LOUISIANA
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30,1984

	INDUSTRIAL DEVELOPMENT FUND	LAKE CHARLES HARBOUR & TERMINAL FUND	LOUISIANA AUCTIONEERS LICENSING BOARD	LOUISIANA BEAUTIFICATION FUND	LOUISIANA CHILDREN'S TRUST FUND	LOUISIANA STATE WILDLIFE AND GAME PRESERVE FUND	MARSH ISLAND OPERATING FUND
REVENUES:							
INTERGOVERNMENTAL RECEIPTS							
TAXES		736,465.69					
USE OF MONEY AND PROPERTY							514,691.86
LICENSES, PERMITS AND FEES							
SALES AND SERVICES							
OTHER RECEIPTS					582.00		
TOTAL REVENUE	0.00	736,465.69	0.00	0.00	582.00	0.00	514,691.86
EXPENDITURES:							
CONSERVATION							
AID TO LOCAL GOVERNMENT		735,576.77					
OTHER	421,963.38						
DEBT SERVICE-PRINCIPAL							
DEBT SERVICE-INTEREST							
TOTAL EXPENDITURES	421,963.38	735,576.77	0.00	0.00	0.00	0.00	0.00
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-421,963.38	888.92	0.00	0.00	582.00	0.00	514,691.86
OTHER FINANCING SOURCES (USES):							
OPERATING TRANSFER IN	495,650.00		14,645.00	25.00	42,111.00	477,540.99	
OPERATING TRANSFER OUT	-73,686.62	-888.92				-238,770.50	-521,651.20
NON OPERATING REVENUE(EXP)							
TOTAL OTHER FINANCING SOURCES (USES)	421,963.38	-888.92	14,645.00	25.00	42,111.00	238,770.49	-521,651.20
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	0.00	0.00	14,645.00	25.00	42,693.00	238,770.49	-6,959.34
FUND BALANCE AT BEGINING OF YEAR						896,008.55	
ADJUSTMENTS							6,959.34
FUND BALANCES AT END OF YEAR	0.00	0.00	14,645.00	25.00	42,693.00	1,134,779.04	0.00

The notes to the financial statements are an integral part of this statement.

STATE OF LOUISIANA
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30,1984

	MINORITY BUSINESS DEVELOPMENT FUND	NATURAL RESOURCES CONSERVATION FUND	NATURAL RESOURCES RESEARCH AND DEVELOPMENT FUND	PARISH ROYALTY FUND	PARISH ROYALTY SINKING FUND	PATIENT'S COMPENSATION FUND	PORT OF NEW ORLEANS - GAS TAX FUND
REVENUES:							
INTERGOVERNMENTAL RECEIPTS							
TAXES							6,628,191.38
USE OF MONEY AND PROPERTY				46,499,940.37			
LICENSES, PERMITS AND FEES							
SALES AND SERVICES							
OTHER RECEIPTS							
TOTAL REVENUE	0.00	0.00	0.00	46,499,940.37	0.00	0.00	6,628,191.38
EXPENDITURES:							
CONSERVATION							
AID TO LOCAL GOVERNMENT				41,994,760.48			2,336,057.31
OTHER					3,172.39		
DEBT SERVICE-PRINCIPAL					3,768,000.00		
DEBT SERVICE-INTEREST					942,876.90		
TOTAL EXPENDITURES	0.00	0.00	0.00	41,994,760.48	4,714,049.29	0.00	2,336,057.31
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	0.00	0.00	0.00	4,505,179.89	-4,714,049.29	0.00	4,292,134.07
OTHER FINANCING SOURCES (USES):							
OPERATING TRANSFER IN	236,834.74	324,570.00	2,083,886.27		4,505,179.89	6,239,592.86	
OPERATING TRANSFER OUT	-365,453.67		-1,912,898.42	-4,505,179.89		-8,205,302.53	-4,292,134.07
NON OPERATING REVENUE(EXP)							
TOTAL OTHER FINANCING SOURCES (USES)	-128,618.93	324,570.00	170,987.85	-4,505,179.89	4,505,179.89	-1,965,709.67	-4,292,134.07
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-128,618.93	324,570.00	170,987.85	0.00	-208,869.40	-1,965,709.67	0.00
FUND BALANCE AT BEGINING OF YEAR	1,516,092.31	197,760.00	2,128,684.99		4,928,871.90	19,208,132.37	
ADJUSTMENTS	-19,950.00		23,749.59				
FUND BALANCES AT END OF YEAR	1,367,523.38	522,330.00	2,323,422.43	0.00	4,720,002.50	17,242,422.70	0.00

The notes to the financial statements are an integral part of this statement.

STATE OF LOUISIANA
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30,1984

	ROCKEFELLER REFUGE FUND	ROCKEFELLER SCHOLARSHIP FUND	SEVERANCE TAX FUND	SMALL CONTRACT BOND FUND	STATE HIGHWAY FUND # 2	STATE PARKS LAND ACQUISITION FUND	STATE REVENUE SHARING FUND
REVENUES:							
INTERGOVERNMENTAL RECEIPTS							
TAXES							
USE OF MONEY AND PROPERTY	15,993,941.42						
LICENSES, PERMITS AND FEES					9,569,118.65		
SALES AND SERVICES							
OTHER RECEIPTS							
TOTAL REVENUE	15,993,941.42	0.00	0.00	0.00	9,569,118.65	0.00	0.00
EXPENDITURES:							
CONSERVATION							
AID TO LOCAL GOVERNMENT			29,641,654.89		9,569,118.65		
OTHER							98,550,828.00
DEBT SERVICE-PRINCIPAL					464,000.00		
DEBT SERVICE-INTEREST					11,920.00		
TOTAL EXPENDITURES	0.00	0.00	29,641,654.89	0.00	10,045,038.65	0.00	98,550,828.00
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	15,993,941.42	0.00	-29,641,654.89	0.00	-475,920.00	0.00	-98,550,828.00
OTHER FINANCING SOURCES (USES):							
OPERATING TRANSFER IN		106,100.47	29,641,654.89	32.94		507,305.40	98,550,828.00
OPERATING TRANSFER OUT	-29,332,998.86	-103,500.00					
NON OPERATING REVENUE(EXP)							
TOTAL OTHER FINANCING SOURCES (USES)	-29,332,998.86	2,600.47	29,641,654.89	32.94	0.00	507,305.40	98,550,828.00
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-13,339,057.44	2,600.47	0.00	32.94	-475,920.00	507,305.40	0.00
FUND BALANCE AT BEGINING OF YEAR	21,835,689.75	109,653.99		2,786.82	475,920.00	930,868.32	131,491.79
ADJUSTMENTS	456,819.61					322,792.54	
FUND BALANCES AT END OF YEAR	8,953,451.92	112,254.46	0.00	2,819.76	0.00	1,760,966.26	131,491.79

The notes to the financial statements are an integral part of this statement.

STATE OF LOUISIANA
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30,1984

	STRUCTURAL PEST CONTROL COMMISSION FUND	THE OFFICE OF WORKMEN'S COMPENSATION ADMINISTRATION FUND	TIDELANDS FUND	VEHICLE SPECIAL PERMIT AND ENFORCEMENT FUND	WATER REVENUE FUND	WATER WELL DRILLER FEE FUND	PORTS AND HARBORS
REVENUES:							
INTERGOVERNMENTAL RECEIPTS							950,620.00
TAXES							5,017,696.00
USE OF MONEY AND PROPERTY			2,104,665.07				2,667,402.00
LICENSES, PERMITS AND FEES							
SALES AND SERVICES					1,139,979.50		24,481.00
OTHER RECEIPTS						22,050.00	672,665.00
TOTAL REVENUE	0.00	0.00	2,104,665.07	0.00	1,139,979.50	22,050.00	9,332,864.00
EXPENDITURES:							
CONSERVATION							
AID TO LOCAL GOVERNMENT							
OTHER							4,152,079.00
DEBT SERVICE-PRINCIPAL							
DEBT SERVICE-INTEREST							
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	4,152,079.00
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	0.00	0.00	2,104,665.07	0.00	1,139,979.50	22,050.00	5,180,785.00
OTHER FINANCING SOURCES (USES):							
OPERATING TRANSFER IN	242,400.60	3,339,520.30	92,139.50	8,142,239.18			
OPERATING TRANSFER OUT	-250,657.34	-2,185,147.00	-26,305,148.66	-8,142,239.18	-1,139,979.50		
NON OPERATING REVENUE(EXP)							-1,680,684.00
TOTAL OTHER FINANCING SOURCES (USES)	-8,256.74	1,154,373.30	-26,213,009.16	0.00	-1,139,979.50	0.00	-1,680,684.00
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-8,256.74	1,154,373.30	-24,108,344.09	0.00	0.00	22,050.00	3,500,101.00
FUND BALANCE AT BEGINING OF YEAR	80,742.16	0.00	24,851,566.06			20,484.45	2,524,831.00
ADJUSTMENTS		0.00					27,062,820.00
FUND BALANCES AT END OF YEAR	72,485.42	1,154,373.30	743,221.97	0.00	0.00	42,534.45	33,137,752.00

The notes to the financial statements are an integral part of this statement.

STATE OF LOUISIANA
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30,1984

	LEVEE DISTRICTS	TOTALS FOR THE YEAR ENDED JUNE 30, 1984	JUNE 30, 1983
REVENUES:			
INTERGOVERNMENTAL RECEIPTS	3,297,572.00	4,248,192.00	190,040.00
TAXES	16,811,224.00	29,193,527.07	21,308,565.21
USE OF MONEY AND PROPERTY	13,770,490.00	82,195,945.03	69,893,641.59
LICENSES, PERMITS AND FEES		9,569,118.65	8,646,261.53
SALES AND SERVICES	3,088,403.00	13,136,836.13	8,805,874.78
OTHER RECEIPTS		5,414,184.37	16,343,676.73
TOTAL REVENUE	36,967,689.00	143,757,803.25	125,276,059.84
EXPENDITURES:			
CONSERVATION		0.00	28,893,024.53
AID TO LOCAL GOVERNMENT		88,801,390.74	178,809,712.47
OTHER	26,493,476.00	140,693,292.38	45,231,944.56
DEBT SERVICE-PRINCIPAL		4,232,000.00	4,781,072.50
DEBT SERVICE-INTEREST		954,296.90	1,111,327.40
TOTAL EXPENDITURES	26,493,476.00	234,681,980.02	258,827,131.46
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	10,474,213.00	-90,924,176.77	-130,551,071.62
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFER IN		191,941,041.27	206,451,091.77
OPERATING TRANSFER OUT		-119,566,807.24	-57,032,298.91
NON OPERATING REVENUE(EXP)	-2,503,006.00	-4,404,253.03	-6,584,524.59
TOTAL OTHER FINANCING SOURCES (USES)	-2,503,006.00	67,969,981.00	142,834,268.27
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	7,971,207.00	-22,954,195.77	12,283,196.65
FUND BALANCE AT BEGINING OF YEAR	49,552,385.00	194,342,252.02	181,684,231.44
ADJUSTMENTS	-836,087.00	26,509,349.48	374,823.93
FUND BALANCES AT END OF YEAR	56,687,505.00	197,097,455.73	194,342,252.02

The notes to the financial statements are an integral part of this statement

Capital Projects Funds

STATE OF LOUISIANA
COMBINING BALANCE SHEET
ALL CAPITAL PROJECT FUNDS
JUNE 30, 1984

	CAPITAL IMPROVEMENT BOND FUND	CAPITAL OUTLAY ESCROW FUND	INTEREST EARNINGS FUND	LEVEE DISTRICTS	PORTS AND HARBORS	TOTAL (MEMORANDUM ONLY) YEAR ENDED JUNE 30, 1984	JUNE 30, 1983
ASSETS							
CASH AND INVESTMENTS	15,139,308.56	660,098,652.07	9,826,178.00	49,168,600.00	328,079.00	734,560,910.63	987,203,067.12
CASH IN AGENCY-RETAINAGE ESCROW		35,493,344.95			12,837.00	35,506,181.95	1,891,407.70
ACCOUNTS RECEIVABLE	232,168.29	12,140,000.00		546,573.00	3,558,791.00	16,477,532.29	91,232,624.00
DUE FROM OTHER FUNDS	10,884,644.93	45,359,040.06	3,648,261.00			59,891,945.99	23,844,177.65
DUE FROM FEDERAL GOVERNMENT		34,958,184.86				34,958,184.86	30,958,258.72
OTHER ASSETS	47,527.37	1,246,221.47		1,519,599.00	5,287,171.00	8,100,518.84	9,770,876.00
TOTAL ASSETS	26,303,649.15	789,295,440.41	13,474,439.00	51,234,860.00	9,186,878.00	889,495,274.56	1,144,900,911.19
LIABILITIES AND FUND EQUITY							
LIABILITIES:							
OTHER - ACCOUNTS PAYABLES	2,012,463.67	13,389,534.65		305,090.00	1,670,264.00	17,377,352.32	2,338,119.00
DOTD - VENDOR PAYABLES		47,427,008.59				47,427,008.59	57,979,299.61
CONTRACTS PAYABLE-RETAINAGE LIEN	1,669,045.64	36,048,729.02		1,099,107.00		38,816,881.66	35,195,007.03
DUE TO OTHER FUNDS	428,339.28	1,632,139.31	3,474,439.00			5,534,917.59	56,164,924.66
OTHER LIABILITIES	232,551.54	692,519.15		1,801,224.00	3,409,868.00	6,136,162.69	825,188.00
TOTAL LIABILITIES	4,342,400.13	99,189,930.72	3,474,439.00	3,205,421.00	5,080,132.00	115,292,322.85	152,503,038.30
FUND EQUITY:							
CONTRIBUTED CAPITAL				622,014.00	3,630,843.00	4,252,857.00	6,329,300.00
FUND BALANCE:							
RESERVED FOR ENCUMBRANCES - LET	15,218,726.09	482,617,758.97		6,033,181.00		503,869,666.06	582,393,061.89
RESERVED FOR ENCUMBRANCES-UNLET	6,742,522.93	204,280,752.47				211,023,275.40	375,730,503.61
OTHER RESERVES		3,207,006.25		25,365,715.00		28,572,721.25	14,273,730.00
UNRESERVED AND UNDESIGNATED			10,000,000.00	16,008,529.00	475,903.00	26,484,432.00	13,671,269.39
TOTAL FUND BALANCE	21,961,249.02	690,105,517.69	10,000,000.00	48,029,439.00	4,106,746.00	774,202,951.71	992,397,872.89
TOTAL LIABILITIES AND FUND BALANCE	26,303,649.15	789,295,448.41	13,474,439.00	51,234,860.00	9,186,878.00	889,495,274.56	1,144,900,911.19

The notes to the financial statement are an integral part of this statement.

STATE OF LOUISIANA
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCE
ALL CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 1984

	CAPITAL IMPROVEMENT BOND FUND	CAPITAL OUTLAY ESCROW FUND	INTEREST EARNINGS FUND	LEVEE DISTRICTS	PORTS AND HARBORS	TOTALS FOR THE YEAR ENDED JUNE 30, 1984	JUNE 30, 1983
REVENUES:							
INTERGOVERNMENTAL RECEIPTS		222,273,362.03			108,599.00	222,381,961.03	184,282,705.25
TAXES					51,664.00	51,664.00	6,045,812.00
USE OF MONEY AND PROPERTY				1,715,144.00		1,715,144.00	1,483,292.00
OTHER RECEIPTS		7,486,174.54		7,456,618.00	1,560.00	14,944,352.54	8,558,442.15
TOTAL REVENUE	0.00	229,759,536.57	0.00	9,171,762.00	161,823.00	239,093,121.57	200,825,251.40
EXPENDITURES:							
D.O.T.D	11,878,389.65	562,492,969.59				574,371,359.24	546,372,038.36
FACILITY PLANNING	1,609,630.51	283,045,991.20				284,655,621.71	265,498,928.30
OTHER EXPENDITURES	1,173,228.02			7,848,822.00		9,022,050.02	11,038,258.69
TOTAL EXPENDITURES	14,661,248.18	845,538,960.79	0.00	7,848,822.00	0.00	868,049,030.97	822,914,724.43
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-14,661,248.18	-615,779,424.22	0.00	1,322,940.00	161,823.00	-628,955,909.40	-622,039,473.03
OTHER FINANCING SOURCES (USES):							
PROCEEDS - SALE OF BONDS		239,030,000.00		2,416,327.00		241,446,327.00	365,293,538.00
OPERATING TRANSFER IN	6,079,968.83	89,684,509.82	4,669,654.00			100,434,132.65	333,810,211.35
OPERATING TRANSFER OUT	-428,819.25	-18,044,642.46	-4,669,654.00			-23,143,115.71	-133,643,915.40
TOTAL OTHER FINANCING SOURCES (USES)	5,651,149.58	310,669,867.36	0.00	2,416,327.00	0.00	318,737,343.94	565,959,833.97
EXCESS OF REVENUES AND OTHER SOURCES OVER(UNDER) EXPENDITURES AND OTHER USES	-9,010,098.60	-305,109,556.86	0.00	3,739,267.00	161,823.00	-310,218,565.46	-56,079,639.06
FUND BALANCE, BEGINNING OF YEAR	11,606,900.60	942,448,976.29	10,000,000.00	21,616,751.00	6,725,245.00	992,397,872.89	1,026,259,504.95
ADJUSTMENTS	19,364,447.02	52,766,098.26		22,673,421.00	-2,780,322.00	92,023,644.28	21,718,007.00
FUND BALANCE, END OF YEAR	21,961,249.02	690,105,517.69	10,000,000.00	48,029,439.00	4,106,746.00	774,202,951.71	992,397,872.89

The notes to the financial statements are an integral part of tthis statement.

Debt Service Funds

STATE OF LOUISIANA
COMBINING BALANCE SHEET
ALL DEBT SERVICE FUNDS
JUNE 30, 1984

	BOND SECURITY & REDEMPTION FUND	LONG RANGE HIGHWAY FUND	LEVEE DISTRICTS	PORTS AND HARBORS	TOTAL (MEMORANDUM ONLY) YEAR ENDED JUNE 30, 1984	JUNE 30, 1983
ASSETS						
CASH AND INVESTMENTS	-1,242,122.56		2,150,241.00		908,118.44	25,053,860.60
CASH IN AGENCY			3,598.00	47,852.00	51,450.00	516,422.00
ACCOUNTS RECEIVABLE	414,808,592.80	20,249,534.95		1,198,978.00	436,257,105.75	335,254,571.07
DUE FROM OTHER FUNDS	136,108,929.94				136,108,929.94	94,108,614.41
INVESTMENTS (AT COST)					0.00	0.00
TOTAL ASSETS	549,675,400.18	20,249,534.95	2,153,839.00	1,246,830.00	573,325,604.13	454,933,473.08
LIABILITIES AND FUND BALANCE						
LIABILITIES:						
ACCOUNTS PAYABLE			935,063.00		935,063.00	1,180.68
OTHER LIABILITIES					0.00	0.00
DUE TO OTHER FUNDS	549,675,400.18	20,249,534.95			569,924,935.13	453,686,917.40
BOND AND INTEREST PAYABLE			476,155.00		476,155.00	500,984.00
TOTAL LIABILITIES	549,675,400.18	20,249,534.95	1,411,218.00	0.00	571,336,153.13	454,189,082.08
FUND BALANCE:						
RESERVED FOR DEBT SERVICE			742,621.00	1,246,830.00	1,989,451.00	728,603.00
UNRESERVED AND UNDESIGNATED					0.00	15,788.00
TOTAL FUND BALANCE	0.00	0.00	742,621.00	1,246,830.00	1,989,451.00	744,391.00
TOTAL LIABILITIES AND FUND BALANCE	549,675,400.18	20,249,534.95	2,153,839.00	1,246,830.00	573,325,604.13	454,933,473.08

The notes to the financial statement are an integral part of this statement.

STATE OF LOUISIANA
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES
IN FUND BALANCE
ALL DEBT SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 1984

	BOND SECURITY & REDEMPTION FUND	LONG RANGE HIGHWAY FUND	PORT OF NEW ORLEANS INTEREST AND BOND FUND	LEVEE DISTRICTS	PORT AND HARBORS	TOTALS FOR THE YEAR ENDED JUNE 30, 1984	JUNE 30, 1983
REVENUES:							
INTERGOVERNMENTAL RECEIPTS	35,924,429.02				20,779.00	35,945,208.02	32,847,844.56
TAXES	2,865,626,758.13	108,022,467.35			1,277,192.00	2,974,926,422.48	2,873,450,359.08
USE OF MONEY AND PROPERTY	619,380,717.15					619,380,717.15	713,217,247.56
LICENSES, PERMITS AND FEES	124,339,014.62					124,339,014.62	98,750,783.57
SALES OF COMMODITIES & SERVICES	34,675,589.06					34,675,589.06	17,201,644.11
OTHER RECEIPTS	56,737,861.56		3,938,632.40		18,102.00	60,694,595.96	212,198,174.65
TOTAL REVENUE	3,736,684,369.54	108,022,467.35	3,938,632.40	0.00	1,316,078.00	3,849,961,547.29	3,947,666,054.33
EXPENDITURES:							
DEBT SERVICE							
PRINCIPAL	127,620,000.00	4,279,000.00	2,495,000.00	1,453,161.00	255,000.00	136,610,161.00	243,076,000.00
INTEREST	169,563,871.37	542,894.75	1,443,632.40	415,582.00	298,698.00	172,264,678.52	149,914,609.92
MISCELLANEOUS	529,277.12			87.00	14,226.00	543,590.12	222,703.30
TOTAL EXPENDITURES	297,721,148.49	4,821,894.75	3,938,632.40	1,869,830.00	1,067,924.00	309,418,429.64	393,213,313.22
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	3,438,963,221.05	103,200,572.60	0.00	-1,868,830.00	248,154.00	3,540,543,117.65	3,554,452,741.11
OTHER FINANCING SOURCES (USES):							
INTERAGENCY RECEIPTS	281,569,569.16			1,882,848.00	-41,888.00	283,410,529.16	242,828,597.49
OPERATING TRANSFER IN	138,324,597.81					138,324,597.81	107,552,634.56
OPERATING TRANSFER OUT	-3,860,661,533.57	-103,200,572.60				-3,971,862,106.17	-3,914,398,761.61
TOTAL OTHER FINANCING SOURCES (USES)	-3,440,767,366.60	-103,200,572.60	0.00	1,882,848.00	-41,888.00	-3,550,126,979.20	-3,564,017,529.56
EXCESS OF REVENUES AND OTHER SOURCES OVER(UNDER) EXPENDITURES AND OTHER USES	-9,804,145.55	0.00	0.00	14,018.00	206,266.00	-9,583,861.55	-9,564,788.45
FUND BALANCE, BEGINNING OF YEAR	0.00			740,280.00	4,111.00	744,391.00	1,968,967.00
ADJUSTMENTS	9,804,145.55			-11,677.00	1,036,453.00	10,828,921.55	8,340,212.45
FUND BALANCE, END OF YEAR	0.00	0.00	0.00	742,621.00	1,246,830.00	1,989,451.00	744,391.00

The notes to the financial statements are an integral part of this statement

Internal Service Funds

STATE OF LOUISIANA
COMBINING BALANCE SHEET
INTERNAL SERVICE FUNDS
JUNE 30, 1984

	DIVISION OF ADMINISTRATION OFFICE OF RISK MANAGEMENT	DEPARTMENT OF TREASURY STATE EMPLOYEES GROUP BENEFITS PROGRAM	DIVISION OF ADMINISTRATION OFFICE OF TELECOMMUNICATIONS MGT.	DIVISION OF ADMINISTRATION LA. PROPERTY CONTROL SECTION	DIVISION OF ADMINISTRATION ADMINISTRATIVE SERVICES	LA. FEDERAL PROPERTY ASSISTANCE AGENCY	DEPARTMENT OF CORRECTIONS AGRI-BUSINESS DIVISION	DIVISION OF ADMINISTRATION ADMINISTRATIVE SUPPORT	TOTAL (MEMORANDUM ONLY) YEAR ENDED JUNE 30, 1984	TOTAL (MEMORANDUM ONLY) YEAR ENDED JUNE 30, 1983
ASSETS										
CURRENT ASSETS:										
CASH AND INVESTMENT-STATE TREASURY	28,875,256.11	15,038,494.07	1,385,219.62	870,813.58	240,778.06	151,216.36	423,548.41	224,718.83	48,012,145.04	48,429,085.72
CASH IN AGENCY	125,000.00	5,342,281.49		1,000.00	125.00		19,870.97	100.00	5,488,337.46	19,814,362.48
ACCOUNTS RECEIVABLE	1,045,243.46	12,355,507.04	8,976,325.74	396,624.39	404,752.53	105,606.50	530,509.26	42,618.80	23,857,237.72	16,697,442.33
DUE FROM OTHER FUNDS	22,773.06	89,550.27	38,656.87	12,254.99	11,942.65	6,454.78	0.00	1,786.45	183,624.27	3,130,609.18
MISCELLANEOUS	1,460,448.63	21,618.38		6,019.01	10,682.90	1,101.19	12,944.87	622.38	1,511,443.52	1,033,301.40
INVENTORY, AT COST	0.00			16,888.09	891,058.99		2,619,433.20	19,508.27	3,546,868.55	3,018,508.85
FIXED ASSETS (NET OF ACCUMULATED DEPRECIATION)	177,363.91	1,281,711.21	1,277,301.35	382,244.28	302,232.54	12,877.80	2,547,929.60	130,029.75	6,112,239.04	5,413,095.68
TOTAL ASSETS	31,706,084.83	34,929,162.46	11,677,503.58	1,686,395.14	1,863,582.67	277,257.13	6,154,196.31	419,808.48	88,713,995.60	97,543,005.72
LIABILITIES AND FUND EQUITY										
LIABILITIES:										
ACCOUNTS PAYABLE	32,617.86	1,636,992.48	8,645,025.57	151,029.21	326,980.89	24,854.92	572,222.01	145,659.34	11,555,418.43	5,542,292.03
ADVANCE FROM GENERAL FUND	0.00		400,000.00		700,000.00			150,000.00	1,250,000.00	1,350,000.00
COLLECTIBLE ANNUAL LEAVE	197,776.54	335,897.00	121,058.25	34,293.93	37,383.08	31,211.59	94,881.82	7,624.81	770,727.12	640,260.89
ESTIMATED LIABILITIES FOR CLAIMS	23,127,456.32	37,577,080.00							60,704,536.32	50,713,951.92
OTHER	6,150,763.40	99,550.27	45,101.92	42,003.87	13,165.11	10,710.58	185,146.63	1,786.45	6,548,428.23	5,297,567.67
TOTAL LIABILITIES	29,418,614.14	39,669,524.83	9,211,185.74	227,327.51	1,078,129.08	66,757.14	852,250.46	305,071.20	80,829,110.10	63,544,572.51
FUND EQUITY:										
CONTRIBUTED CAPITAL			1,084,823.50	36,443.78			258,692.33		1,081,959.61	951,417.70
RETAINED EARNINGS:										
RESERVE FOR ENCUMBRANCES	0.00								0.00	4,843,916.95
UNRESERVED	2,287,470.69	-4,740,362.37	1,379,494.34	1,422,573.85	785,458.59	210,499.99	4,543,253.52	114,537.28	6,082,925.89	28,603,098.56
TOTAL FUND EQUITY	2,287,470.69	-4,740,362.37	2,466,317.84	1,459,017.63	785,458.59	210,499.99	5,301,945.85	114,537.28	7,884,885.50	33,998,433.21
TOTAL LIABILITIES AND FUND EQUITY	31,706,084.83	34,929,162.46	11,677,503.58	1,686,395.14	1,863,587.67	277,257.13	6,154,196.31	419,808.48	88,713,995.60	97,543,005.72

The notes to the financial statements are an integral part of this statement

STATE OF LOUISIANA
COMBINING STATEMENT OF REVENUES,
EXPENSES, AND CHANGES IN
RETAINED EARNINGS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 1994

	DIVISION OF ADMINISTRATION OFFICE OF RISK MANAGEMENT	DEPARTMENT OF TREASURY STATE EMPLOYEES GROUP BENEFITS PROGRAM	DIVISION OF ADMINISTRATION OFFICE OF TELECOMMUNICATIONS MGT.	DIVISION OF ADMINISTRATION LA. PROPERTY CONTROL SECTION	DIVISION OF ADMINISTRATION ADMINISTRATIVE SERVICES	LA. FEDERAL PROPERTY ASSISTANCE AGENCY	DEPARTMENT OF CORRECTIONS AGRI-BUSINESS DIVISION	DIVISION OF ADMINISTRATION ADMINISTRATIVE SUPPORT	TOTALS FOR THE YEAR ENDED JUNE 30, 1994	JUNE 30, 1993
OPERATING REVENUES:										
CHARGES FOR COMMODITIES	0.00		0.00	1,659,804.50	2,602,856.69	0.00	6,702,515.00	484,197.19	11,449,373.38	12,542,037.34
CHARGES FOR SERVICES	16,829,962.53	138,547,522.16	31,472,992.04	43,088.55	0.00	519,316.23	0.00	159,219.86	187,571,606.37	160,310,515.55
INTEREST	2,838,208.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,838,208.00	3,419,519.00
MISCELLANEOUS	1,270,431.27	141,361.00	1,282.95	88,723.91	151.93	21,912.26	0.00	0.00	1,523,873.32	1,760,802.27
TOTAL OPERATING REVENUES	20,939,101.80	138,688,883.16	31,474,283.99	1,791,616.96	2,603,008.62	540,228.49	6,702,515.00	643,417.05	203,381,561.07	186,032,950.76
OPERATING EXPENSES:										
PERSONAL SERVICES	1,315,030.37	5,099,750.20	1,858,596.76	678,595.11	768,309.74	355,110.96	611,131.82	161,282.64	10,843,807.60	9,407,281.59
TRAVEL	42,302.97	52,895.70	20,319.05	3,386.89	48.00	21,178.91	5,357.43	0.00	145,489.01	147,141.37
OPERATING SERVICES	407,295.18	1,243,721.71	441,819.23	298,030.03	261,410.21	20,224.58	193,556.15	39,004.68	2,905,062.47	2,188,341.20
SUPPLIES	70,297.56	120,895.58	58,167.23	22,024.34	34,343.21	49,503.69	442,391.52	6,544.99	839,219.12	9,204,512.38
PROFESSIONAL SERVICES	54,842.58	174,917.45	211,145.11	0.00	0.00	0.00	30,313.86	0.00	472,375.92	406,869.89
OTHER CHARGES	31,330,827.45	143,739,005.67	28,262,596.39	810,893.49	1,392,213.02	0.00	5,419,455.91	339,399.05	211,394,436.03	172,523,228.63
DEPRECIATION	70,615.46	347,980.46	199,626.13	111,336.01	46,641.82	3,602.79	69,608.59	19,592.23	869,053.49	746,281.13
ANNUAL LEAVE	14,756.70	83,578.09	14,582.02	-2,549.99	-1,194.16	2,156.76	4,758.30	7,624.81	123,722.53	110,444.85
CAPITAL OUTLAYS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,152.62
INTERAGENCY TRANSFERS	0.00	54,491.66	30,087.96	0.00	0.00	0.00	0.00	0.00	84,579.62	112,213.00
TOTAL OPERATING EXPENSES	33,300,073.24	150,912,308.52	31,526,940.18	1,561,710.88	2,491,792.83	501,857.69	6,791,643.89	573,448.40	227,716,765.89	194,856,068.34
OPERATING INCOME	-12,360,971.44	-12,223,425.36	-102,650.39	229,906.08	191,225.73	38,370.80	-89,128.89	-9,531.35	-24,334,204.82	-8,823,111.58
NON-OPERATING REVENUE		33,549,299.27	0.00	-7,828.29	-1,964.49	-698.15	72,387.44	-132.92	33,611,019.36	6,795,241.92
NON OPERATING EXPENSES		-31,367,881.72							-31,367,881.72	
TOTAL NON-OPERATING REVENUE (EXPENSES)	0.00	2,181,374.05	0.00	-7,828.29	-1,964.49	-698.15	72,387.44	-132.92	2,243,137.64	6,795,241.92
INCOME BEFORE OPERATING TRANSFERS	-12,360,971.44	-10,042,051.31	-102,650.39	222,077.79	189,261.24	37,672.65	-16,741.45	-9,664.27	-22,091,067.18	-2,027,869.71
OPERATING TRANSFERS IN (OUT)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET INCOME (LOSS)	-12,360,971.44	-10,042,051.31	-102,650.39	222,077.79	189,261.24	37,672.65	-16,741.45	-9,664.27	-22,091,067.18	-2,027,869.71
RETAINED EARNINGS AT BEGINNING OF YEAR	14,656,442.13	7,903,635.66	4,214,120.01	1,092,872.08	684,214.69	173,671.07	4,722,039.07	0.00	33,447,015.51	41,960,881.45
ADJUSTMENTS	0.00	-2,601,946.72	-2,731,975.20	107,621.18	-88,03[illegible].34	-843.73	-162,014.10	124,201.55	-5,353,022.44	-6,486,336.23
RETAINED EARNINGS AT END OF YEAR	2,287,470.69	-4,740,362.37	1,379,494.34	1,422,573.05	785,452.59	210,499.99	4,543,283.52	114,537.28	6,002,925.89	33,447,015.51

The notes to the financial statement are an integral part of this statement

STATE OF LOUISIANA
COMBINING STATEMENT OF CHANGES
IN FINANCIAL POSITION
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 1984

	DIVISION OF ADMINISTRATION OFFICE OF RISK MANAGEMENT	DEPARTMENT OF TREASURY STATE EMPLOYEES GROUP BENEFITS PROGRAM	DIVISION OF ADMINISTRATION OFFICE OF TELECOMMUNICATIONS MGT.	DIVISION OF ADMINISTRATION LA. PROPERTY CONTROL SECTION	DIVISION OF ADMINISTRATION ADMINISTRATIVE SERVICES	LA. FEDERAL PROPERTY ASSISTANCE AGENCY	DEPARTMENT OF CORRECTIONS AGRI-BUSINESS DIVISION	DIVISION OF ADMINISTRATION ADMINISTRATIVE SUPPORT	TOTALS FOR THE YEAR ENDED JUNE 30, 1984	JUNE 30, 1983
SOURCES OF WORKING CAPITAL:										
OPERATIONS:										
NET INCOME (LOSS)	-12,360,971.44	-10,042,051.31	-102,650.39	222,077.79	109,261.24	37,672.65	-16,741.45	-9,664.27	-22,091,067.18	-2,026,277.96
ADD BACK ITEMS NOT REQUIRING WORKING CAPITAL										
DEPRECIATION	70,615.46	347,950.46	199,626.13	111,336.01	46,641.82	3,602.79	265,752.04	19,592.23	1,065,321.94	746,203.13
GAIN (LOSS) ON DISPOSAL OF ASSETS	0.00	113,300.00		2,443.29	1,964.49	245.20	288,653.61	341.92	392,448.59	-1,111.75
WORKING CAPITAL PROVIDED BY OPERATIONS	-12,290,355.98	-9,580,800.85	96,975.74	340,857.09	237,867.55	42,020.64	537,869.20	10,269.88	-20,633,294.65	-1,281,186.58
PRIOR PERIOD ADJUSTMENTS INCREASE (DECREASE) AFFECTING WORKING CAPITAL	0.00	-2,601,946.72	-2,173,069.81	107,623.18	54,700.32	-1,668.73	-6,743.70	-1,435.40	-4,622,540.86	-3,369,718.26
TOTAL SOURCES OF WORKING CAPITAL	-12,290,355.98	-12,182,747.49	-2,076,094.07	448,480.27	292,567.87	40,351.91	531,125.50	8,834.48	-25,255,835.51	-4,649,904.84
USES OF WORKING CAPITAL:										
ACQUISITIONS OF FIXED ASSETS	80,299.85	493,636.57	221,492.25	44,668.29	159,874.62	928.00	556,187.77	1,561.45	1,558,648.80	1,453,793.64
TOTAL USES OF WORKING CAPITAL	80,299.85	493,636.57	221,492.25	44,668.29	159,874.62	928.00	556,187.77	1,561.45	1,558,648.80	1,453,793.64
NET INCREASE (DECREASE) IN WORKING CAPITAL	-12,370,655.83	-12,676,384.06	-2,297,586.32	403,811.98	132,693.25	39,423.91	-45,062.27	7,273.03	-26,814,486.31	-6,103,698.48
ELEMENTS OF NET INCREASE (DECREASE) IN WORKING CAPITAL:										
CASH	-5,185,842.47	-9,727,545.55	-445,212.35	259,783.77	162,815.27	-91,676.85	54,193.65	191,260.45	-14,777,224.08	1,002,761.55
RECEIVABLES	-1,082,522.19	8,085,094.94	2,847,119.27	119,863.43	-130,105.88	53,332.38	-155,895.83	-11,876.96	9,925,014.56	-2,914,532.12
DUE FROM OTHER FUNDS	226,158.84	-2,060,163.94	10,313.76	29,661.33	-1,988.06	424.90	2,303.34	0.00	-1,793,290.63	2,948,796.34
INVENTORY	0.00	0.00	0.00	9,681.47	136,763.12	0.00	362,426.84	-9,176.79	499,694.65	329,238.93
MISCELLANEOUS ASSETS	491,501.54	8,881.25	0.00	-29,131.28	4,377.42	426.63	-2,535.90	292.92	473,812.63	232,154.72
VOUCHERS AND ACCOUNTS PAYABLE	610,324.46	-1,439,948.78	-4,700,123.06	-91,351.84	-32,187.62	-11,024.41	-202,655.16	-5,602.24	-5,872,568.70	2,693,020.65
ADVANCE FROM GENERAL FUND	0.00	-10,000.00	50,000.00	100,000.00	0.00	100,000.00	0.00	-150,000.00	90,000.00	10,000.00
COLLECTIBLE ANNUAL LEAVE	-14,756.78	-83,578.09	-14,582.02	2,549.99	1,184.14	-2,154.76	-11,502.00	-7,624.81	-130,466.21	-290,564.37
EST. LIABILITIES FOR CLAIMS	-4,026,001.78	-8,964,582.62	0.00	0.00	0.00	0.00	0.00	0.00	-9,990,584.40	-7,893,753.82
OTHER LIABILITIES	-2,597,916.73	1,518,458.73	-45,101.92	2,755.11	-13,165.11	-9,704.98	-91,397.21	0.00	-1,236,071.11	-2,411,244.34
NET INCREASE (DECREASE) IN WORKING CAPITAL	-12,370,655.83	-12,676,384.06	-2,297,586.32	403,811.98	132,693.25	39,423.91	-45,062.27	7,273.03	-26,814,486.31	-6,103,698.48

The notes to the financial statement are an integral part of this statement

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Enterprise Funds

STATE OF LOUISIANA
COMBINING BALANCE SHEET
ALL ENTERPRISE FUNDS
YEAR ENDED JUNE 30, 1984

	(1) GREATER BATON ROUGE PORT COMMISSION	(2) LAKE CHARLES HARBOR & TERMINAL DISTRICT	NEW ORLEANS PORT COMMISSION	ORLEANS LEVEE DISTRICT	TOTALS (MEMORANDUM ONLY) YEAR ENDED JUNE 30, 1984	JUNE 30, 1983
ASSETS						
CASH	7,269,108.00	186,947.00	112,488.00	150.00	7,568,693.00	1,760,002.00
CASH WITH FISCAL AGENT	1,176,774.00				1,176,774.00	6,752,000.00
INVESTMENTS (AT COST)	1,106,097.00	18,806,794.00	30,612,661.00		50,525,552.00	53,833,834.00
RECEIVABLES (NET)	1,017,829.00	6,406,501.00	6,472,549.00	16,234.00	13,913,113.00	8,970,308.00
INTERFUND RECEIVABLES	0.00	45,147.00		1,949,432.00	1,994,579.00	2,301,813.00
INVENTORY (AT COST)	0.00	167,396.00	1,719,735.00		1,887,131.00	1,843,111.00
OTHER ASSETS	324,302.00	7,146,558.00	3,577,298.00	5,066,671.00	16,114,829.00	12,864,380.00
LAND	1,942,101.00		23,272,277.00	26,163,980.00	51,378,358.00	23,461,306.00
BUILDINGS AND IMPROVEMENTS	38,815,276.00	43,120,795.00	217,299,875.00		299,235,946.00	237,910,434.00
FURNITURE AND EQUIPMENT	11,577,333.00				11,577,333.00	3,500,656.00
ACCUMULATED DEPRECIATION	-30,883,614.00				-30,883,614.00	
CONSTRUCTION IN PROGRESS	0.00		26,608,055.00		26,608,055.00	66,032,761.00
TOTAL ASSETS	32,345,206.00	75,880,138.00	309,674,938.00	33,196,467.00	451,096,749.00	419,310,605.00
LIABILITIES AND FUND EQUITY						
LIABILITES:						
ACCOUNTS PAYABLE	449,086.00	209,573.00	1,588,752.00	18,118.00	2,265,529.00	2,195,527.00
CONTRACTS PAYABLE	0.00	119,372.00	2,675,864.00	585,377.00	3,380,613.00	3,758,183.00
PAYROLL DEDUCATIONS AND WITHHOLDINGS	0.00			9,881.00	0.00 9,881.00	
SALARIES AND WAGES PAYABLE	0.00		143,135.00		143,135.00	145,244.00
INTERFUND PAYABLES	0.00				0.00	
UNEARNED FEDERAL FUNDS	0.00			3,660,381.00	3,660,381.00	
OTHER LIABILITIES	553,729.00	13,050,049.00	4,768,886.00		18,372,664.00	7,790,397.00
MATURED BONDS AND INTEREST PAYABLE	0.00	86,624.00	238,859.00		325,483.00	541,367.00
BONDS PAYABLE	11,707,524.00	1,595,000.00	61,686,470.00		74,988,994.00	90,530,114.00
TOTAL LIABILITIES	12,710,339.00	15,060,668.00	71,101,916.00	4,273,757.00	103,146,680.00	104,960,832.00
FUND EQUITY:						
CONTRIBUTED CAPITAL	3,800,967.00	16,440,192.00	149,004,884.00	25,369,367.00	194,615,310.00	166,627,106.00
RETAINED EARNINGS:					0.00	
OTHER RESERVES	0.00		15,023,341.00		15,023,341.00	11,217,415.00
RESERVED FOR DEBT SERVICES	1,256,215.00		0.00		1,256,215.00	
UNRESERVED AND UNDESIGNATED	14,577,785.00	44,379,278.00	74,544,797.00	3,553,343.00	137,055,203.00	136,505,252.00
TOTAL FUND EQUITY	19,634,867.00	60,819,470.00	238,573,022.00	28,922,710.00	347,950,069.00	314,349,773.00
TOTAL LIABILITIES AND FUND EQUITY	32,345,206.00	75,880,138.00	309,674,938.00	33,196,467.00	451,096,749.00	419,310,605.00

(1) For the period 11/1/82-10/31/83 (2) For the period 1/1/83-12/31/83
The notes to the financial statement are an integral part of this statement

STATE OF LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
ALL ENTERPRISE FUNDS
YEAR ENDED JUNE 30, 1984

	(1) GREATER BATON ROUGE PORT COMMISSION	(2) LAKE CHARLES HARBOR & TERMINAL DISTRICT	NEW ORLEANS PORT COMMISSION	ORLEANS LEVEE DISTRICT	TOTALS FOR THE YEAR ENDED JUNE 30, 1984	JUNE 30, 1983
OPERATING REVENUES:						
AD VALOREM TAXES	0.00				0.00	
REVENUE SHARING	0.00				0.00	
RENTALS	0.00	2,144,371.00			2,144,371.00	2,139,124.00
INTERGOVERNMENTAL REVENUES	0.00	795.00			795.00	885.00
INTEREST	0.00	2,070,146.00		1,552,248.00	3,622,394.00	
CHARGES FOR SERVICES	4,054,508.00	4,989,746.00	32,345,377.00		41,389,631.00	41,151,374.00
OTHER	379,353.00	199,563.00		284,359.00	863,275.00	415,537.00
TOTAL OPERATING REVENUE	4,433,861.00	9,404,621.00	32,345,377.00	1,836,607.00	48,020,466.00	43,706,920.00
OPERATING EXPENSES:						
PERSONAL SERVICES		1,846,048.00		925,784.00	2,771,832.00	2,151,742.00
CONTRACTUAL SERVICES		386,196.00		421,250.00	807,446.00	356,939.00
SUPPLIES		1,895,223.00		195,325.00	2,090,548.00	1,610,908.00
OPERATING SERVICES		196,251.00			196,251.00	215,778.00
PROFESSIONAL SERVICES				69,857.00	69,857.00	
CAPITAL OUTLAY					0.00	
LEVEE MAINTENANCE				863,593.00	863,593.00	
OTHER				847,328.00	847,328.00	
DIRECT	1,907,769.00		24,695,599.00		26,603,368.00	24,795,701.00
ADMINISTRATIVE	624,155.00		9,860,106.00	6,820.00	10,491,081.00	481,869.00
PROVISION FOR DEPRECIATION	1,279,339.00	2,374,932.00			3,654,271.00	12,849,232.00
TOTAL OPERATING EXPENSES	3,811,263.00	6,698,650.00	34,555,705.00	3,329,957.00	48,395,575.00	42,462,169.00
OPERATING INCOME (LOSS)	622,598.00	2,705,971.00	-2,210,328.00	-1,493,350.00	-375,109.00	1,244,751.00
NON OPERATING INCOME (EXPENSES)	453,664.00	1,760,512.00	2,187,477.00	791,817.00	5,193,470.00	6,564,061.00
TOTAL NON OPERATING INCOME (EXPENSES)	453,664.00	1,760,512.00	2,187,477.00	791,817.00	5,193,470.00	6,564,061.00
NET INCOME (LOSS)	1,076,262.00	4,466,483.00	-22,851.00	-701,533.00	4,818,361.00	7,808,812.00
RETAINED EARNINGS JULY 1, 1983	14,757,738.00	43,907,248.00	89,057,681.00		147,722,667.00	141,337,912.00
ADJUSTMENT		-3,994,453.00	533,308.00	4,254,876.00	793,731.00	-1,424,057.00
RETAINED EARNINGS JUNE 30, 1984	15,834,000.00	44,379,278.00	89,568,138.00	3,553,343.00	153,334,759.00	147,722,667.00

(1) For the period 11/1/82-10/13/83 (2) For the period 1/1/83-12/31/83
The notes to the financial statement are an integral part of this statement

STATE OF LOUISIANA
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
ENTERPRISE FUNDS
FOR THE YEAR ENDED JUNE 30, 1984

	(1) GREATER BATON ROUGE PORT COMMISSION	(2) LAKE CHARLES HARBOR & TERMINAL DISTRICT	NEW ORLEANS PORT COMMISSION	ORLEANS LEVEE DISTRICT	TOTALS FOR THE YEAR ENDED JUNE 30, 1984	JUNE 30, 1983
SOURCES OF WORKING CAPITAL:						
OPERATIONS:						
NET INCOME	1,076,262.00	4,466,483.00	-22,851.00	-701,533.00	4,818,361.00	7,808,812.00
ITEMS NOT REQUIRING WORKING CAPITAL						
DEPRECIATION	1,279,339.00	2,374,932.00	9,929,327.00		13,583,598.00	12,849,232.00
AMORTIZATION	4,320.00	-829,685.00			-825,365.00	4,539.00
CONTRIBUTIONS					0.00	3,583,826.00
OTHER SOURCES	3,255.00	2,855,342.00	3,929,354.00	4,264,876.00	11,042,827.00	20,177,377.00
TOTAL SOURCES OF WORKING CAPITAL	2,363,176.00	8,867,072.00	13,835,830.00	3,563,343.00	28,619,421.00	44,423,786.00
USES OF WORKING CAPITAL:						
ACQUISITION OF PLANT & EQUIPMENT	1,108,607.00	5,053,411.00	9,045,148.00	794,614.00	16,001,778.00	29,318,942.00
DEBT RETIREMENT	556,482.00	1,595,000.00	4,066,207.00		6,217,689.00	5,871,081.00
NET INCREASE-CURRENT LIABILITY		12,700.00			12,700.00	406,731.00
NET INCREASE IN OTHER ASSETS		566,119.00			566,119.00	380,771.00
ACC RECEIVABLE & LONG TERM DEBT					0.00	45,437.00
MISCELLANEOUS REVENUE/EXPENSE					0.00	392,643.00
TOTAL USES OF WORKING CAPITAL	1,665,089.00	7,227,230.00	13,111,353.00	794,614.00	22,798,286.00	36,415,605.00
NET INCREASE (DECREASE) IN WORKING CAPITAL	698,087.00	1,639,842.00	724,477.00	2,768,729.00	5,821,135.00	8,008,181.00
ELEMENTS OF NET INCREASE (DECREASE) IN WORKING CAPITAL:						
CASH	388,010.00	-21,128.00	-284,688.00	150.00	82,344.00	781,651.00
INVESTMENTS		161,326.00	-1,225,554.00		-1,064,228.00	9,945,807.00
RECEIVABLES	-2,310.00	566,656.00	892,079.00	16,234.00	1,472,659.00	-5,623,671.00
INTERFUND ACCOUNTS		1,421,023.00			1,421,023.00	1,663,238.00
INVENTORIES		88,049.00	-78,408.00		9,641.00	409,625.00
OTHER CURRENT ASSETS	101,572.00	15,654.00	-88,329.00	7,016,103.00	7,044,950.00	339,899.00
ACCOUNTS PAYABLE	17,861.00	-95,559.00	56,808.00	-18,118.00	-39,008.00	1,044,692.00
OTHER CURRENT LIABILITIES	192,954.00	-496,179.00	1,452,619.00	-4,255,640.00	-3,106,246.00	-553,060.00
NET INCREASE (DECREASE) IN WORKING CAPITAL	698,087.00	1,639,842.00	724,477.00	2,768,729.00	5,821,135.00	8,008,181.00

(1) For the period 11/1/82-10/31/83 (2) For the period 1/1/83-12/31/83
The notes to the financial statement are an integral part of this statement

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Fiduciary Funds

STATE OF LOUISIANA
COMBINING BALANCE SHEET
FIDUCIARY FUND TYPES
JUNE 30, 1984

	PENSION TRUST FUNDS RETIREMENT FUNDS	NON EXPENDABLE TRUST FUNDS	EXPENDABLE TRUST FUNDS	AGENCY FUNDS	TOTALS (MEMORANDUM ONLY) YEAR ENDED JUNE 30, 1984	JUNE 30, 1983
ASSETS						
CASH AND INVESTMENTS-TREASURY		1,312,369.07	114,128,492.27	128,804,871.17	244,245,732.51	227,115,029.48
CASH IN BANK	1,472,435.97		-2,752,844.83	589,902.29	-690,506.57	2,553,769.28
INVESTMENTS	3,494,184,508.50		18,543,751.72		3,512,728,260.22	3,157,651,903.55
ACCOUNTS RECEIVABLE			102,822,090.81	4,554,757.17	107,376,847.98	212,068,569.96
OTHER RECEIVABLES	114,687,121.10				114,687,121.10	
DUE FROM OTHER FUNDS	519,444.99		36,668,402.92	2,336,093.81	39,523,941.72	31,892,234.78
FIXED ASSETS	2,103,208.84				2,103,208.84	1,866,960.15
TOTAL ASSETS	3,612,966,719.40	1,312,369.07	269,409,892.89	136,285,624.44	4,019,974,605.80	3,633,148,467.20
LIABILITIES AND FUND BALANCE						
LIABILITIES:						
OTHER PAYABLES	1,892,726.92		11,836,250.74		13,728,977.66	4,965,572.69
ACCOUNTS PAYABLE	66,711.24		112,073.86		178,785.10	485,908.92
DUE TO OTHER FUNDS	2,416,627.01		108,163,366.49	18,159,222.41	128,739,215.91	87,643,817.55
RETIREE BENEFITS PAYABLE	688,727.11				688,727.11	7,083.32
DUE TO VARIOUS AGENCIES				118,126,402.03	118,126,402.03	110,771,377.92
TOTAL LIABILITIES	5,064,792.28	0.00	120,111,691.09	136,285,624.44	261,462,107.81	203,873,760.40
FUND BALANCE:						
RESERVED	3,607,901,927.12		87,637,146.22		3,695,539,073.34	3,364,308,266.06
DESIGNATED			27,888,128.06		27,888,128.06	25,509,266.67
UNRESERVED AND UNDESIGNATED		1,312,369.07	33,772,927.52		35,085,296.59	39,457,174.07
TOTAL FUND BALANCE	3,607,901,927.12	1,312,369.07	149,298,201.80	0.00	3,758,512,497.99	3,429,274,706.80
TOTAL LIABILITIES AND FUND BALANCE	3,612,966,719.40	1,312,369.07	269,409,892.89	136,285,624.44	4,019,974,605.80	3,633,148,467.20

The notes to the financial statement are an integral part of this statement

STATE OF LOUISIANA
COMBINING BALANCE SHEET
ALL PENSION AND NONEXPENDABLE TRUST FUNDS
JUNE 30, 1984

	PENSION FUNDS				NONEXPENDABLE TRUST		TOTAL (MEMORANDUM ONLY) YEAR ENDED	
	LA. STATE POLICE RETIREMENT SYSTEM	LOUISIANA TEACHERS RETIREMENT SYSTEM	LOUISIANA SCHOOL EMPLOYEES SYSTEM	LA. STATE EMPLOYEES RETIREMENT SYSTEM	FULLER EDWARDS ARBORETUM TRUST FUND	ST. WILDLIFE REFUGE PROTECTION TRUST FUND	JUNE 30, 1984	JUNE 30, 1983
ASSETS								
CASH IN THE STATE TREASURY					104,600.00	1,207,769.07	1,312,369.07	896,008.57
CASH IN AGENCY		1,077,430.97	80,044.00	314,953.00			1,472,435.97	1,515,871.52
INVESTMENTS:							0.00	
BONDS (AMORTIZED COST)	5,225,598.00	1,279,374,640.03	290,135,031.00	868,511,562.00			2,443,246,831.03	1,906,470,806.91
CERTIFICATES OF DEPOSIT	400,000.00	5,475,000.00		141,100,000.00			146,975,000.00	126,069,000.00
COMMON STOCK (LOWER COST/MARKET)		148,322,062.88	3,600,184.00	57,453,105.00			209,375,351.88	130,979,962.20
PREFERRED STOCK (LOWER OF COST OR MARKET)							0.00	
MORTGAGES AND NOTES		497,972.25	257,175.00	4,099,310.00			4,854,457.25	11,407,424.01
SHORT TERM INVESTMENTS	6,491,059.00	347,797.71		29,202,256.00			36,041,112.71	30,110,278.88
INTRACOASTAL LAND, INC.		358,548,553.80	66,479,103.00	222,998,245.00			648,025,901.80	933,999,670.14
OTHER		1,999,681.33					1,999,681.33	2,008,014.66
DUE FROM OTHER FUNDS	3,566,172.00	100,000.00					3,666,172.00	100,000.00
MEMBERS CONTRIBUTIONS	519,444.99						519,444.99	
EMPLOYERS' CONTRIBUTIONS	15,500.00		1,610,586.00	6,308,965.00			7,934,631.00	16,549,008.89
ACCRUED INTEREST	207,205.33	25,891,293.05		8,114,163.00			34,212,661.38	27,678,800.44
OTHER	367,952.00	38,069,589.93	9,874,751.00	23,809,471.00			72,121,763.93	63,392,295.64
DUE FROM OTHER PLANS	300.00	120,325.00	183,861.00	108,153.00			412,719.00	190,903.24
FIXED ASSETS (NET ACC/DEPR):		5,345.79					5,345.79	
LAND							0.00	
BUILDING		725,525.14		724,600.00			1,450,125.14	1,449,200.28
FIXTURES		180,181.70		180,856.00			361,037.70	158,692.62
		239,756.00	9,945.00	42,345.00			292,046.00	259,067.25
TOTAL ASSETS	16,793,391.32	1,860,975,164.08	372,230,680.00	1,362,967,484.00	104,600.00	1,207,769.07	3,614,279,088.47	3,253,234,093.25
LIABILITIES AND FUND BALANCE								
LIABILITIES:								
RETIREE BENEFITS PAYABLE		587,234.11	101,493.00				688,727.11	7,083.32
ACCOUNTS PAYABLE		66,711.24					66,711.24	644,900.10
UNEARNED INVESTMENT INCOME							0.00	16,049.30
OTHER PAYABLES	581,161.00	167,561.92	328,981.00	815,023.00			1,892,726.92	752,620.65
DUE TO OTHER FUNDS		866,642.01	1,549,985.00				2,416,627.01	
TOTAL LIABILITIES	581,161.00	1,688,149.28	1,980,459.00	815,023.00	0.00	0.00	5,064,792.28	1,420,661.37
FUND BALANCES:								
RESERVES:								
RESERVES FOR DEDICATIONS							0.00	
RESERVE FOR ANNUITY SAVINGS		757,608,513.57	76,572,164.00	434,031,550.00			1,268,212,227.57	1,142,035,630.92
PENSION ACCUMULATION		-24,213,270.75	150,368,391.00	-331,736,159.00			-205,581,038.75	-146,937,617.67
ANNUITY AND PENSION RESERVE	160,317,779.32	1,141,010,383.45	132,215,690.00	1,259,857,070.00			2,693,400,922.77	2,260,978,627.09
DISABILITY RESERVE			11,093,976.00				11,093,976.00	10,581,668.00
TAX SHELTER ANNUITY		126,780.38					126,780.38	115,091.73
UNREALIZED LOSS ON MARKETABLE EQUITY SECURITIES							0.00	
UNRESERVED AND UNDESIGNATED		-15,245,399.85					-15,245,399.85	-15,814,026.76
UNFUNDED ACCRUED LIABILITY	-144,105,549.00				104,600.00	1,207,769.07	1,312,369.07	896,008.57
							-144,105,549.00	
TOTAL FUND BALANCES	16,212,230.32	1,859,287,014.80	370,250,221.00	1,362,152,461.00	104,600.00	1,207,769.07	3,609,214,296.19	3,251,813,431.88
TOTAL LIABILITIES & FUND BALANCE	16,793,391.32	1,860,975,164.08	372,230,680.00	1,362,967,484.00	104,600.00	1,207,769.07	3,614,279,088.47	3,253,234,093.25

The notes to the financial statement are an integral part of this statement

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STATE OF LOUISIANA
COMBINING STATEMENT OF REVENUES,
EXPENSES AND CHANGES IN FUND BALANCE
ALL PENSION AND NONEXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 1984

	PENSION TRUST FUNDS				NONEXPENDABLE TRUST			
	LOUISIANA STATE POLICE RETIREMENT SYSTEM	LOUISIANA TEACHERS RETIREMENT SYSTEM	LOUISIANA SCHOOL EMPLOYEES SYSTEM	LA. STATE EMPLOYEES RETIREMENT SYSTEM	FULLER EDWARDS APPROPRIUM TRUST FUND	LA. STATE WILDLIFE REFUGE PROTECTION TRUST FUND	TOTALS FOR THE YEAR ENDED JUNE 30, 1984	JUNE 30, 1983
OPERATING REVENUES:								
SUPPLEMENTARY APPROPRIATIONS				3,039,568.00			3,039,568.00	5,929,128.37
CONTRIBUTIONS	5,446,881.32	258,009,148.05	12,842,853.00	185,613,979.00			461,918,861.37	462,140,517.03
INVESTMENT EARNINGS	1,754,264.00	124,187,731.68	35,193,667.00	124,981,750.00	4,600.00		286,122,012.68	318,951,237.58
OTHER		236,372.05	1,155,399.00				1,391,771.05	5,324,935.19
TOTAL OPERATING REVENUES	7,201,145.32	382,433,251.78	49,191,919.00	313,641,297.00	4,600.00	0.00	752,472,213.10	792,345,818.17
OPERATING EXPENSES:								
RETIREMENT BENEFITS PAID	6,771,590.00	221,887,214.24	15,282,497.00	131,705,715.00			375,647,016.24	337,703,132.22
REFUND OF CONTRIBUTIONS	96,484.00	12,677,251.86	1,662,428.00	17,514,050.00			31,950,213.86	28,108,752.62
INVESTMENTS			498.00	9,295,102.00			9,295,600.00	3,867,097.50
OTHER	15,060.00	103,098.54	1,597,254.00	298,678.00			2,014,090.54	396,835.21
TOTAL OPERATING EXPENSES	6,883,134.00	234,667,564.64	18,542,677.00	158,813,545.00	0.00	0.00	418,906,920.64	370,075,817.55
OTHER FINANCING SOURCES (USES):								
OPERATING TRANSFERS IN		4,099,136.99	15,378,328.00			311,760.50	19,789,225.49	888,266.54
OPERATING TRANSFERS OUT		-2,657,954.08	-417,704.00	-1,189,742.00			-4,265,400.08	-589,157.69
NET INCOME (LOSS)	318,011.32	149,206,820.05	45,609,866.00	153,638,010.00	4,600.00	311,760.50	349,089,117.87	422,570,109.47
FUND BALANCE, BEGINNING OF YEAR	0.00	1,725,462,370.26	324,653,666.54	1,200,801,386.51		896,008.57	3,251,813,431.88	2,842,709,390.27
ADJUSTMENTS	15,894,219.00	-15,382,225.51	-13,311.54	7,713,064.49	100,000.00		8,311,746.44	-13,465,067.86
FUND BALANCE, END OF YEAR	16,212,230.32	1,859,287,014.80	370,250,221.00	1,362,152,461.00	104,600.00	1,207,769.07	3,609,214,296.19	3,251,813,431.88

The notes to the financial statement are an integral part of this financial statement

STATE OF LOUISIANA
COMBINING STATEMENT OF CHANGES
IN FINANCIAL POSITION
PENSION AND NONEXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 1984

	PENSION TRUST FUNDS				NONEXPENDABLE TRUST			
	LA. STATE POLICE RETIREMENT SYSTEM	LOUISIANA TEACHERS RETIREMENT SYSTEM	LOUISIANA SCHOOL EMPLOYEES SYSTEM	LA. STATE EMPLOYEES RETIREMENT SYSTEM	FULLER EDWARDS ARBORETUM TRUST FUND	LA. STATE WILDLIFE REFUGE PROTECTION TRUST FUND	TOTALS FOR THE YEAR ENDED JUNE 30, 1984	JUNE 30, 1983
SOURCES OF WORKING CAPITAL:								
NET INCOME	318,011.32	149,206,870.05	45,609,866.00	153,638,010.00	4,600.00	311,760.50	349,089,117.87	422,570,109.47
INCOME NOT REQUIRING WORKING CAPITAL-DEPRECIATION		63,597.59	1,525.00	6,639.00			0.00 71,761.59	51,317.48
ADJUSTMENTS TO FUND BALANCE		-15,382,225.51	-333,324.00				-15,715,549.51	2,348,958.90
ADJUSTMENTS TO FIXED ASSETS							0.00	3,488.53
TOTAL SOURCES OF WORKING CAPITAL	318,011.32	133,888,242.13	45,278,067.00	153,644,649.00	4,600.00	311,760.50	333,445,329.95	424,973,874.38
USES OF WORKING CAPITAL:								
UNREALIZED LOSS ON MARKETABLE EQUITY SECURITIES							0.00	15,814,026.76
ACQUISITION OF FIXED ASSETS		171,939.40	4,457.00	131,614.00			308,010.40	104,470.38
TOTAL USES OF WORKING CAPITAL	0.00	171,939.40	4,457.00	131,614.00	0.00	0.00	308,010.40	15,918,497.14
NET INCREASE IN WORKING CAPITAL	318,011.32	133,716,302.73	45,273,610.00	153,513,035.00	4,600.00	311,760.50	333,137,319.55	409,055,377.24
ELEMENTS OF NET INCREASE (DECREASE) IN WORKING CAPITAL								
CASH	-457,302.00	307,071.81	-77,852.00	-270,256.00	4,600.00	311,760.50	-181,977.69	-1,902,812.03
INVESTMENTS	1,077,623.00	131,961,156.73	44,480,848.00	153,131,951.00			330,651,578.73	405,103,771.59
RECEIVABLES	175,816.32	2,803,932.73	2,258,791.00	940,702.00			6,179,242.05	2,696,975.97
ACCOUNTS PAYABLE		-1,355,858.54	-1,389,017.00	-5,728.00			-2,750,603.54	2,435,579.05
OTHER CURRENT LIABILITIES	-478,126.00		840.00	-283,634.00			-760,920.00	721,862.66
NET INCREASE IN WORKING CAPITAL	318,011.32	133,716,302.73	45,273,610.00	153,513,035.00	4,600.00	311,760.50	333,137,319.55	409,055,377.24

The notes to the financial statements are an integral part of this statement

STATE OF LOUISIANA
COMBINING BALANCE SHEET
ALL EXPENDABLE TRUST FUNDS
JUNE 30, 1984

	LIFE FUND	(1)DEFERRED COMPENSATION	ROCKEFELLER WILDLIFE REFUGE TRUST AND PROTECTION FUND	RUSSELL SAGE OR MARSH ISLAND REFUGE FUND	RUSSELL SAGE SPECIAL FUND #2
ASSETS					
CASH AND INVESTMENTS	83,653,206.53		22,654,951.70	6,042,760.66	688,462.09
CASH IN AGENCY		498,828.10			
INVESTMENTS		18,543,751.72			
ACCOUNTS RECEIVABLE		79,530.89			
DUE FROM OTHER FUNDS	33,086,261.64		3,368,843.16	97,904.06	97,904.03
FIXED ASSETS					
TOTAL ASSETS	116,739,468.17	19,122,110.71	26,023,794.86	6,145,664.72	786,366.12
LIABILITIES AND FUND BALANCE					
LIABILITIES:					
ACCOUNTS PAYABLE		112,073.86			
OTHER PAYABLES					
DUE TO OTHER FUNDS	107,861,376.96		100,683.50	183,816.00	
RETIREE BENIFITS					
DUE TO OTHER AGENCIES					
RESERVE FOR ESCROW AND REFUNDS					
TOTAL LIABILITIES	107,861,376.96	112,073.86	100,683.50	183,816.00	0.00
FUND BALANCE:					
RESERVED					
DESIGNATED	8,878,091.21	19,010,036.85			
UNRESERVED AND UNDESIGNATED			25,923,111.36	5,961,848.72	786,366.12
TOTAL FUND BALANCE	8,878,091.21	19,010,036.85	25,923,111.36	5,961,848.72	786,366.12
TOTAL LIABILITIES AND FUND BALANCE	116,739,468.17	19,122,110.71	26,023,794.86	6,145,664.72	786,366.12

(1) For the year ended December 31, 1983
The notes to the financial statement are an integral part of this statement

STATE OF LOUISIANA
COMBINING BALANCE SHEET
ALL EXPENDABLE TRUST FUNDS
JUNE 30, 1984

	STATE GRANT WATER CONTROL BOND REDEMPTION	STATE GRANT WATER CONTROL DEBT SERVICE FUND	UNEMPLOYMENT TRUST FUND	TOTALS (MEMORANDUM ONLY) YEAR ENDED JUNE 30, 1984	JUNE 30, 1983
ASSETS					
CASH AND INVESTMENTS		1,084,111.29		114,128,492.27	107,558,582.87
CASH IN AGENCY			-3,251,672.93	-2,752,844.83	0.00
INVESTMENTS				18,543,751.72	0.00
ACCOUNTS RECEIVABLE	17,490.03		102,725,069.89	107,822,090.81	100,123,938.66
DUE FROM OTHER FUNDS		17,490.03		36,668,402.92	3,258,280.25
FIXED ASSETS				0.00	0.00
TOTAL ASSETS	17,490.03	1,101,601.32	99,473,396.96	269,409,892.89	210,940,801.78
LIABILITIES AND FUND BALANCE					
LIABILITIES:					
ACCOUNTS PAYABLE				112,073.86	0.00
OTHER PAYABLES			11,836,250.74	11,836,250.74	4,196,894.74
DUE TO OTHER FUNDS	17,490.03			108,163,366.49	46,129,848.47
RETIREE BENIFITS				0.00	0.00
DUE TO OTHER AGENCIES				0.00	0.00
RESERVE FOR ESCROW AND REFUNDS				0.00	0.00
TOTAL LIABILITIES	17,490.03	0.00	11,836,250.74	120,111,691.09	50,326,743.21
FUND BALANCE:					
RESERVED			87,637,146.22	87,637,146.22	96,543,626.40
DESIGNATED				27,888,128.06	25,509,266.67
UNRESERVED AND UNDESIGNATED		1,101,601.32		33,772,927.52	38,561,165.50
TOTAL FUND BALANCE	0.00	1,101,601.32	87,637,146.22	149,298,201.80	160,614,058.57
TOTAL LIABILITIES AND FUND BALANCE	17,490.03	1,101,601.32	99,473,396.96	269,409,892.89	210,940,801.78

The notes to the financial statement are an integral part of this statement

STATE OF LOUISIANA
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 1984

	LIFE FUND	(1)DEFERRED COMPENSATION	ROCKEFELLER WILDLIFE REFUGE TRUST AND PROTECTION FUND	RUSSELL SAGE DR MARSH ISLAND REFUGE FUND	RUSSELL SAGE SPECIAL FUND #2
REVENUES:					
USE OF MONEY AND PROPERTY		644,592.07	2,013,670.00	786,665.46	116,030.00
EMPLOYER'S TAX CONTRIBUTION					
INTERGOVERNMENTAL AND OTHER		1,828,750.92			
TOTAL REVENUE	0.00	2,473,342.99	2,013,670.00	786,665.46	116,030.00
EXPENDITURES:					
EXTENDED BENEFITS		725,565.76			
FED. SUPPLEMENTAL COMPENSATION					
UNEMPLOYEMENT INSURANCE					
DEBT SERVICING-OTHER					
TOTAL EXPENDITURES	0.00	725,565.76	0.00	0.00	0.00
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	0.00	1,747,782.23	2,013,670.00	786,665.46	116,030.00
OTHER FINANCING SOURCES (USES):					
ADVANCE FROM FEDERAL GOVERNMENT					
REPAYMENT OF ADVANCE					
OPERATING TRANSFER IN	49,086,261.64		3,368,843.16	97,904.05	97,904.04
OPERATING TRANSFER OUT	-43,150,900.00		-3,806,473.50	-6,051,556.00	-1,525,818.00
TOTAL OTHER FINANCING SOURCES (USES)	5,935,361.64	0.00	-437,630.34	-5,953,651.95	-1,427,913.96
EXCESS OF REVENUES AND OTHER SOURCES OVER(UNDER) EXPENDITURES AND OTHER USES	5,935,361.64	1,747,782.23	1,576,039.66	-5,166,986.49	-1,311,883.96
FUND BALANCE, BEGINNING OF YEAR	25,509,266.67		24,347,071.70	11,128,835.21	2,098,250.08
ADJUSTMENTS	-22,566,537.10	17,262,254.62			
FUND BALANCES AT END OF YEAR	8,878,091.21	19,010,036.85	25,923,111.36	5,961,848.72	786,366.12

(1) For the six months ended December 31, 1983

The notes to the financial statement are an integral part of this financial statement

STATE OF LOUISIANA
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 1984

	STATE GRANT WATER CONTROL BOND REDEMPTION	STATE GRANT WATER CONTROL DEBT SERVICE FUND	UNEMPLOYMENT TRUST FUND	TOTALS FOR THE YEAR ENDED JUNE 30, 1984	JUNE 30, 1983
REVENUES:					
USE OF MONEY AND PROPERTY				3,560,962.53	5,651,696.05
EMPLOYER'S TAX CONTRIBUTION			356,090,917.59	356,090,917.59	262,285,930.60
INTERGOVERNMENTAL AND OTHER	236,548.99		166,697,376.08	168,762,625.99	115,528,003.03
TOTAL REVENUE	236,548.99	0.00	522,788,293.67	528,414,556.11	383,465,629.68
EXPENDITURES:					
EXTENDED BENEFITS			18,495,673.08	19,221,239.84	48,422,203.00
FED. SUPPLEMENTAL COMPENSATION			148,201,703.00	148,201,703.00	66,811,152.70
UNEMPLOYMENT INSURANCE			498,615,934.60	498,615,934.60	685,090,781.22
DEBT SERVICING-OTHER	121,956.18			121,956.18	121,140.10
TOTAL EXPENDITURES	121,956.18	0.00	665,313,310.68	666,160,832.62	800,445,277.02
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	114,592.81	0.00	-142,525,017.01	-137,746,276.51	-416,979,647.34
OTHER FINANCING SOURCES (USES):					
ADVANCE FROM FEDERAL GOVERNMENT			234,012,294.00	234,012,294.00	389,001,392.52
REPAYMENT OF ADVANCE			-87,525,000.00	-87,525,000.00	-52,625,000.00
OPERATING TRANSFER IN		114,592.81		52,765,505.70	33,082,405.29
OPERATING TRANSFER OUT	-114,592.81			-54,649,340.31	-66,423,911.08
TOTAL OTHER FINANCING SOURCES (USES)	-114,592.81	114,592.81	146,487,294.00	144,603,459.39	303,034,886.73
EXCESS OF REVENUES AND OTHER SOURCES OVER(UNDER) EXPENDITURES AND OTHER USES	0.00	114,592.81	3,962,276.99	6,857,182.88	-113,944,760.61
FUND BALANCE, BEGINNING OF YEAR		987,008.51	96,543,626.40	160,614,058.57	288,525,720.76
ADJUSTMENTS			-12,868,752.17	-18,173,039.65	-13,966,909.58
FUND BALANCES AT END OF YEAR	0.00	1,101,601.32	87,637,146.22	149,298,201.80	160,614,058.57

The notes to the financial statement are an integral part of this financial statement

STATE OF LOUISIANA
COMBINING BALANCE SHEET
ALL AGENCY FUNDS
JUNE 30, 1984

	DEPARTMENT OF AGRICULTURE SPECIAL ACCOUNT	PAYROLL CLEARING FUND	DIVISION OF SOCIAL SECURITY CONTRIBUTION FUND	CHIROPRACTIC EXAMINERS BOARD FUND	DEBT RESERVE FUND	DISTRICT LEVEE FUNDS
ASSETS						
CASH AND INVESTMENTS	62,283.46	16,481,098.50	3,018,667.18	46,469.84	1,285,358.33	20,711,174.51
CASH IN BANK		249,410.16				
ACCOUNTS RECEIVABLE	917.31	39,291.32			78,721.39	611,850.81
DUE FROM OTHER FUNDS						
TOTAL ASSETS	63,200.77	16,769,799.98	3,018,667.18	46,469.84	1,364,079.72	21,323,025.32
LIABILITIES						
DUE TO OTHER FUNDS		339,987.43				
DUE TO VARIOUS AGENCIES AND REFUNDABLE DEPOSITS	63,200.77	16,429,812.55	3,018,667.18	46,469.84	1,364,079.72	21,323,025.32
TOTAL LIABILITIES	63,200.77	16,769,799.98	3,018,667.18	46,469.84	1,364,079.72	21,323,025.32

The notes to the financial statement are an integral part of this statement

STATE OF LOUISIANA
COMBINING BALANCE SHEET
ALL AGENCY FUNDS
JUNE 30, 1984

	ESCROW FUND	FREE SCHOOL FUND	SPECIAL EMPLOYMENT SECURITY ADMIN. FUND	WATCHMAKERS BOARD FUND	TOTAL (MEMORANDUM ONLY) YEAR ENDED JUNE 30, 1984	JUNE 30, 1983
ASSETS						
CASH AND INVESTMENTS	73,818,566.40	6,829,800.26	6,550,155.61	1,297.08	128,804,871.17	119,514,564.03
CASH IN BANK			340,492.13		589,902.29	183,766.77
ACCOUNTS RECEIVABLE	3,764,228.06	53,668.29	6,029.49		4,554,752.17	3,787,861.40
DUE FROM OTHER FUNDS	225,156.14	751,273.51	1,359,664.16		2,336,093.81	28,633,954.53
TOTAL ASSETS	77,807,950.60	7,634,742.56	8,256,391.39	1,297.08	136,285,624.44	152,120,146.73
LIABILITIES						
DUE TO OTHER FUNDS	17,819,234.98				18,159,222.41	41,348,768.81
DUE TO VARIOUS AGENCIES					0.00	
AND REFUNDABLE DEPOSITS	59,988,715.62	7,634,742.56	8,256,391.39	1,297.08	118,126,402.03	110,771,377.92
TOTAL LIABILITIES	77,807,950.60	7,634,742.56	8,256,391.39	1,297.08	136,285,624.44	152,120,146.73

The notes to the financial statement are an integral part of this statement

STATE OF LOUISIANA
COMBINING STATEMENT OF CASH
RECEIPTS AND DISBURSEMENTS
ALL AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 1984

	AGRICULTURE SPECIAL ACCOUNTS	PAYROLL CLEARING FUND	DIVISION OF SOCIAL SECURITY CONTRIBUTION FUND	CHIROPRACTIC EXAMINERS FUND	DEBT RESERVE FUND	DISTRICT LEVEE FUNDS	ESCROW FUND	FIREFIGHTER'S RETIREMENT FUND
CASH RECEIPTS:								
INTERGOVERNMENTAL RECEIPTS						270,925.00		
DEPOSITS		856,394,749.44	65,429,614.47				744,224,802.89	
PARISH & MUNICIPAL SALES TAX								
USE OF MONEY AND PROPERTY		597,681.89	177,530.05		254,999.50	1,318,040.25		
LICENSES, TAXES, AND FEES	138,972.58					16,774.58		4,212,893.57
OTHER RECEIPTS	2,363.00	2,384,113.31		47,745.00		18,886,608.01		
TOTAL CASH RECEIPTS	141,335.58	859,376,544.63	65,657,144.52	47,745.00	254,999.50	20,492,347.84	744,224,802.89	4,212,893.57
CASH DISBURSEMENTS:								
WITHDRAWALS		856,343,979.85					716,845,426.77	
P&M SALES TAX DISBURSEMENTS								
PAYMENTS TO BOARDS & COMMISSIONS				28,000.00		21,340,391.53		4,212,893.57
PAYMENTS TO PARISHES								
OTHER DISBURSEMENTS	106,200.00	582,808.08	62,722,271.35				20,000,200.82	
TOTAL CASH DISBURSEMENTS	106,200.00	856,926,787.93	62,722,271.35	28,000.00	0.00	21,340,391.53	736,845,627.59	4,212,893.57
EXCESS OF CASH RECEIPTS OVER (UNDER) CASH DISBURSEMENTS	35,135.58	2,449,756.70	2,934,873.17	19,745.00	254,999.50	-848,043.69	7,379,175.30	0.00
OTHER FINANCING SOURCES (USES):								
OPERATING TRANSFERS IN					921.30		2,437,695.20	
OPERATING TRANSFERS OUT					-7,883.70		-3,301,009.84	
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00	0.00	-6,962.40	0.00	-863,314.64	0.00
EXCESS OF CASH RECEIPTS AND OTHER SOURCES OVER (UNDER) CASH DISBURSEMENT AND OTHER USES	35,135.58	2,449,756.70	2,934,873.17	19,745.00	248,037.10	-848,043.69	6,515,860.66	0.00
CASH BALANCE, BEGINNING OF YEAR	27,147.88	14,280,751.96	83,794.00	26,724.84	1,037,321.23	21,559,218.20	67,302,705.74	
CASH BALANCE AT END OF YEAR	62,283.46	14,730,508.66	3,018,667.17	46,469.84	1,285,358.33	20,711,174.51	73,818,566.40	0.00

The notes to the financial statement are an integral part of this statement.

STATE OF LOUISIANA
COMBINING STATEMENT OF CASH
RECEIPTS AND DISBURSEMENTS
ALL AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 1984

	FREE SCHOOL FUND	MUNICIPAL POLICE EMPLOYEES RETIREMENT	SHERIFF'S PENSION AND RELIEF FUND	SPECIAL EMPLOYMENT SECURITY ADMN FUND	WATCHMAKER'S BOARD FUND	STATE POLICE RETIREMENT CLEARING	TOTALS FOR THE YEAR ENDED JUNE 30, 1984
CASH RECEIPTS:							
INTERGOVERNMENTAL RECEIPTS							270,925.00
DEPOSITS							1,666,099,166.80
PARISH & MUNICIPAL SALES TAX							0.00
USE OF MONEY AND PROPERTY	1,394,571.12						3,742,822.80
LICENSES, TAXES, AND FEES		8,642,170.84	2,160,588.45				15,171,400.02
OTHER RECEIPTS	1,558,257.06			2,960,063.81		-350,611.91	25,488,538.28
TOTAL CASH RECEIPTS	2,952,828.18	8,642,170.84	2,160,588.45	2,960,063.81	0.00	-350,611.91	1,710,272,852.90
CASH DISBURSEMENTS:							
WITHDRAWALS				4,695,590.37			1,527,804,996.99
P&M SALES TAX DISBURSEMENTS							0.00
PAYMENTS TO BOARDS & COMMISSIONS							25,581,285.10
PAYMENTS TO PARISHES	1,086,840.31						1,086,840.31
OTHER DISBURSEMENTS		8,642,170.84	2,160,588.45			1,370.00	94,215,609.54
TOTAL CASH DISBURSEMENTS	1,086,840.31	8,642,170.84	2,160,588.45	4,695,590.37	0.00	1,370.00	1,698,768,731.94
EXCESS OF CASH RECEIPTS OVER (UNDER) CASH DISBURSEMENTS	1,865,987.87	0.00	0.00	-1,735,526.56	0.00	-351,981.91	12,004,120.96
OTHER FINANCING SOURCES (USES):							
OPERATING TRANSFERS IN							2,438,616.50
OPERATING TRANSFERS OUT							-3,300,893.54
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00	0.00	0.00	0.00	-870,277.04
EXCESS OF CASH RECEIPTS AND OTHER SOURCES OVER (UNDER) CASH DISBURSEMENT AND OTHER USES	1,865,987.87	0.00	0.00	-1,735,526.56	0.00	-351,981.91	11,133,843.92
CASH BALANCE, BEGINNING OF YEAR	1,569,381.07			8,626,174.30	1,297.08	351,981.91	114,866,498.21
CASH BALANCE AT END OF YEAR	3,435,368.94	0.00	0.00	6,890,647.74	1,297.08	0.00	126,000,342.13

The notes to the financial statement are an integral part of this statement.

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General Long-Term Obligations Account Group

State of Louisiana
Statement of Changes in General Long-Term Obligations
For the Year Ended June 30, 1984

	Balance July 1, 1983	Adjustments	General Obligations Bonds Issued	General Obligations Bonds Retired	Debt Service Fund Operations	Increase in Deferred Compensation Plan	Increase in Accrued Leave	Increase in Future Employer Contributions	Balance June 30, 1984
Amount Available in Debt Service and Special Purpose Funds	$ 25,709,336.94	$		$ (25,709,336.94)					
Amount To Be Provided From Future Employer Contributions	336,376,392.52							$ 146,552,886.57	$ 482,929,279.09
Amount To Be Provided From Louisiana Employees Deferred Compensation						$ 19,022,405.79			19,022,405.79
Amount To Be Provided For Retirement of Long-Term Obligations	2,748,833,289.33	5,784,015.94	$ 221,665,000.00		$(123,740,353.00)		$ 7,405,237.73		2,859,947,190.00
Total Available and To Be Provided	$3,110,919,018.79	$ 5,784,015.94 *	$ 221,665,000.00	$ (25,709,336.94)	$(123,740,353.00)	$ 19,022,405.79	$ 7,405,237.73	$ 146,552,886.57	$3,361,898,874.88
Accrued Annual Leave	$ 222,217,438.27						$ 7,405,237.73		$ 229,622,676.00
General Obligation Debt Payable	2,888,701,580.52	5,784,015.94	$ 221,665,000.00	$ (25,709,336.94)	$(123,740,353.00)	$ 19,022,405.79		$ 146,552,886.57	3,132,276,198.88
Total General Long-Term Obligations	$3,110,919,018.79	$ 5,784,015.94	$ 221,665,000.00	$ (25,709,336.94)	$(123,740,353.00)	$ 19,022,405.79	$ 7,405,237.73	$ 146,552,886.57	$3,361,898,874.88

* 6,985,015.94 represents understatement of 1983 reserve for debt service
(1,255,000.00) represents pre-payment of bonds for Port of Baton Rouge
54,000.00 represents debt service for Caspti-Clarence Levee District shown in error in Special Revenue Fund Type for previous year

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Statistical Section

STATE OF LOUISIANA
GENERAL REVENUES BY SOURCE
LAST TEN FISCAL YEARS

TAXES AND PERMITS	1974-1975	1975-1976	1976-1977	1977-1978	1978-1979	1979-1980	1980-1981	1981-1982	1982-1983	1983-1984
AD VALOREM TAX	26,815.00	233,753.00	146,507.00	82,331.00	8,244.00		294.00			
ALCOHOLIC BEVERAGE AND BEER TAX	43,705,733.00	45,499,878.00	47,115,570.00	49,561,431.00	52,304,081.00	53,060,102.00	56,669,381.00	59,839,364.00	58,320,797.00	56,817,727.00
ANHYDROUS AMONIA PERMITS	37,274.00	48,816.00	34,849.00	32,072.00	26,243.00	23,472.00	27,110.00	30,459.00		21,923.00
CORPORATION FRANCHISE TAX	37,568,522.00	41,680,249.00	46,668,724.00	51,341,000.00	54,224,972.00	65,291,705.00	71,184,111.00	97,954,667.00	109,522,055.00	118,402,976.00
ELECTRICAL COOPERATIVE, POWER GENERATION TAX	1,674,666.00	11,799.00	195,610.00	21,393.00	39,782.00	14,907.00	30,978.00	23,367.00	31,276.00	32,168.00
EXCISE LICENSE TAX	29,144,579.00	32,749,308.00	42,230,941.00	49,086,450.00	57,987,865.00	61,377,311.00	68,623,374.00	76,117,955.00	95,747,946.00	82,357,432.00
GASOLINE TAX	139,534,030.00	150,881,408.00	156,912,874.00	164,931,410.00	172,010,749.00	165,090,272.00	163,920,783.00	164,581,393.00	159,784,946.00	165,960,768.00
GIFT TAX	432,071.00	793,683.00	3,444,756.00	327,841.00	503,567.00	769,231.00	1,185,375.00	842,936.00	1,468,179.00	1,847,032.00
HOTEL - MOTEL OCCUPANCY TAX	140,533.00	90,341.00	114,433.00	140,159.00	182,380.00	217,101.00	255,014.00	263,768.00	247,090.00	262,028.00
INCOME TAX	187,537,612.00	205,382,211.00	228,861,238.00	329,231,245.00	454,798,341.00	496,776,214.00	452,274,291.00	512,089,616.00	550,633,093.00	669,200,225.00
INHERITANCE TAX	11,228,949.00	12,286,312.00	16,551,758.00	15,881,324.00	23,225,141.00	21,922,232.00	29,331,682.00	26,314,153.00	34,041,841.00	38,172,875.00
INSPECTION FEES - PETROLEUM PROD	677,123.00	717,136.00	739,134.00	762,418.00	800,396.00	788,130.00	757,453.00	730,645.00	703,750.00	832,172.00
INSPECTION AND SUPERVISION FEES	410,720.00	425,152.00	473,109.00	528,210.00	581,594.00	685,342.00	823,683.00	863,765.00	989,477.00	1,139,626.00
LIQUEFIED PETROLEUM GAS PERMITS	132,439.00	124,333.00	166,369.00	172,680.00	169,575.00	171,993.00	321,821.00	-6,019.00		
LUBRICATING OIL TAX			4,268.00							
MOTOR CARRIER REGULATORY TAX	784,981.00	903,360.00	1,132,555.00	1,385,894.00	1,527,370.00	139,832.00	169,219.00	194,751.00	7,408.00	234.00
NATURAL GAS FRANCHISE TAX	3,453,049.00	4,490,844.00	4,629,332.00	4,935,409.00	4,759,505.00	6,300,062.00	7,759,054.00	9,198,721.00	11,416,251.00	11,924,109.00
OCCUPATIONAL LICENSE TAX	13,519,597.00	15,514,482.00	17,573,373.00	19,646,725.00	22,085,709.00	25,822,121.00	29,021,305.00	3,096,579.00	555,302.00	681,983.00
PUBLIC UTILITIES TAX	9,333,234.00	10,920,481.00	12,136,160.00	14,119,229.00	16,615,990.00	19,528,335.00	23,513,350.00	27,272,937.00	28,431,795.00	25,649,743.00
REFORESTATION					125,542.00	78,211.00	73,241.00	56,360.00	141,341.00	104,968.00
SALES TAX	364,972,023.00	421,187,345.00	481,676,511.00	565,410,660.00	676,630,217.00	739,344,768.00	858,604,076.00	920,767,421.00	847,187,784.00	835,533,840.00
SEVERANCE TAX	545,047,060.00	555,867,307.00	492,938,543.00	474,188,564.00	466,315,890.00	522,784,055.00	812,999,689.00	955,021,569.00	849,596,326.00	789,426,373.00
SOFT DRINK TAX	4,908,651.00	5,665,915.00	6,000,794.00	7,195,012.00	7,872,222.00	8,691,742.00	6,816,103.00	9,217,609.00	9,999,224.00	10,654,626.00
SPECIAL FUELS TAX	13,195,831.00	14,501,371.00	16,225,754.00	18,700,519.00	21,216,016.00	22,402,985.00	23,870,808.00	25,500,310.00	26,120,368.00	29,868,906.00
TOBACCO TAX	53,320,495.00	55,950,242.00	56,953,752.00	59,010,592.00	58,556,591.00	60,984,284.00	63,807,459.00	65,536,001.00	60,987,273.00	57,643,730.00
UNCLAIMED PROPERTY	622,280.00	555,502.00	839,952.00	746,082.00	732,013.00	626,724.00	1,687,559.00	923,076.00	961,175.00	2,201,451.00
VEHICLE LICENSE TAX	21,180,269.00	22,637,138.00	27,571,239.00	36,929,212.00	43,171,797.00	44,206,211.00	61,904,650.00	52,659,600.00	54,299,702.00	75,257,982.00
TOTAL TAX AND PERMITS	1,483,673,106.00	1,604,168,366.00	1,661,339,604.00	1,914,371,592.00	2,136,522,332.00	2,321,099,332.00	2,729,633,365.00	3,017,659,803.00	2,901,394,391.00	3,033,995,554.00
MINERAL RESOURCES:										
ROYALTIES	149,376,900.00	252,208,768.00	153,386,312.00	180,786,420.00	196,027,654.00	236,286,556.00	348,013,491.00	545,262,347.00	481,723,951.00	498,020,550.00
RENTALS, LEASES AND FEES	14,531,494.00	17,537,023.00	19,142,443.00	15,118,646.00	19,356,502.00	23,772,443.00	40,118,937.00	61,599,936.00	40,520,803.00	23,872,750.00
BONUSES	23,971,345.00	31,553,082.00	46,572,009.00	89,417,924.00	47,093,886.00	275,637,429.00	128,982,448.00	122,827,424.00	41,878,241.00	52,705,653.00
TOTAL MINERAL RESOURCES	187,879,339.00	301,298,873.00	219,100,765.00	285,322,990.00	262,528,042.00	535,696,428.00	517,114,816.00	729,689,707.00	564,122,777.00	574,638,953.00
OTHER RECEIPTS:										
INTEREST ON INVESTMENTS	47,376,021.00	48,607,609.00	41,828,650.00	54,040,877.00	87,409,944.00	139,753,187.00	181,660,005.00	230,242,979.00	195,304,678.00	101,049,188.00
WILDLIFE AND FISHERIES FEES	8,678,041.00	10,317,947.00	7,773,582.00	8,259,281.00	8,331,020.00	9,123,219.00	9,524,584.00	10,798,908.00	11,326,285.00	11,424,491.00
INSURANCE RATING COMMISSION FEES	2,787,382.00	6,311,224.00	3,301,529.00	3,973,409.00	4,547,783.00	3,203,640.00	3,417,116.00	3,169,250.00	3,293,320.00	3,029,450.00
OFFICE OF FINANCIAL INSTITUTIONS	818,573.00	895,332.00	1,453,105.00	1,647,514.00	1,842,778.00	1,998,129.00	2,468,580.00	2,664,780.00	2,842,952.00	2,980,609.00
OTHER FEES AND MISCELLANEOUS REC	304,189.00	210,601.00	3,538,033.00	11,696,061.00	12,722,150.00	17,535,530.00	26,295,821.00	54,668,895.00	1,678,504,864.00	1,706,747,604.00
AGENCY RECEIPTS (INCOME NOT AVAI	6,497,850.00	4,461,441.00	8,575,240.00	12,442,183.00	15,645,317.00	31,326,367.00	31,152,589.00	36,243,729.00	38,307,944.00	42,200,674.00
AGENCY RECEIPTS (MEANS OF FINANC	113,860,827.00	129,818,695.00	146,090,646.00	161,039,721.00	194,690,619.00	192,342,959.00	213,341,058.00	596,258,689.00	913,348,605.00	840,888,154.00
PROCEEDS OF BOND SALES	50,000,000.00	248,331,670.00	214,245,000.00	252,640,000.00	292,075,000.00	271,075,000.00	310,610,000.00	323,175,000.00	369,675,000.00	239,050,000.00
INTERAGENCY RECEIPTS	70,932,517.00	120,355,384.00	141,408,401.00	162,129,323.00	183,994,229.00	194,817,537.00	220,542,293.00	246,126,950.00	253,761,739.00	281,569,562.00
TOTAL - OTHER RECEIPTS	301,243,898.00	577,309,947.00	568,214,186.00	677,870,369.00	806,298,440.00	863,295,568.00	998,972,046.00	1,503,379,170.00	3,462,367,887.00	3,228,919,041.00
FEDERAL REVENUE SHARING	46,912,677.00	45,847,704.00	46,918,077.00	45,940,398.00	45,603,248.00	42,635,627.00	20,790,153.00			
FEDERAL GRANTS	668,162,512.00	672,158,431.00	800,152,519.00	1,008,424,900.00	1,056,488,991.00	1,232,241,302.00	1,310,074,975.00	1,236,983,444.00	1,375,096,519.00	1,383,096,807.00
TOTAL FEDERAL REVENUE	715,075,189.00	718,006,135.00	847,070,616.00	1,054,365,298.00	1,102,092,239.00	1,274,876,929.00	1,330,865,128.00	1,236,983,444.00	1,375,096,519.00	1,383,096,807.00
GRAND TOTAL	2,687,871,532.00	3,200,783,323.00	3,295,724,171.00	3,931,930,249.00	4,307,441,053.00	4,993,528,257.00	5,576,585,355.00	6,487,711,324.00	8,302,971,574.00	8,220,640,361.00

STATE OF LOUISIANA
GENERAL GOVERNMENTAL
EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS

	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80	1980-81	1981-82	1982-83(2)	1983-84
GENERAL GOVERNMENT	101,360,810	125,633,947	144,017,321	256,904,256	265,329,178	341,752,402	368,065,000	385,016,088	440,006,598	525,570,926
CULTURE, RECREATION AND TOURISM	6,898,766	9,098,819	12,820,342	12,983,938	15,717,308	20,453,332	24,235,510	25,814,949	22,083,203	23,303,594
TRANSPORTATION AND DEVELOPMENT	481,602,791	532,315,980	511,370,176	187,999,998	236,975,190	260,380,663	303,472,814	416,170,800	317,793,946	242,412,026
PUBLIC SAFETY	67,873,669	60,917,138	89,314,239	67,203,239	64,994,141	67,919,639	81,140,100	95,751,627	86,925,730	89,110,403
HEALTH AND WELFARE	634,867,469	729,690,000	783,957,663	887,591,549	1,041,795,873	1,202,711,141	1,397,971,164	1,578,334,592	1,747,363,619	1,838,989,426
CORRECTIONS	25,652,048	33,241,527	48,124,657	55,387,055	65,175,457	80,628,212	103,248,406	121,650,021	139,014,508	154,746,268
CONSERVATION	29,623,746	30,385,495	33,250,238	35,534,789	41,091,265	58,475,212	78,475,195	83,560,151	80,581,623	90,717,700
EDUCATION	917,610,310	1,048,312,521	1,087,773,902	1,261,868,900	1,386,004,152	1,552,309,138	1,802,609,722	2,329,624,181	1,513,204,902	1,552,395,507
AID TO LOCAL GOVERNMENT	199,413,869	239,817,942	211,028,920	225,643,617	254,165,237	256,432,218	327,179,625	326,867,156	315,950,583	355,602,965
DEBT SERVICE	74,689,825	68,777,810	91,627,924	133,495,805	172,926,407	164,114,518	175,533,395	207,226,499	387,474,201	303,018,962
CAPITAL OUTLAY(1)	113,307,244	110,170,275	146,477,825	455,890,921	427,628,445	546,030,067	683,226,589	723,397,675	816,020,075	860,200,209
OTHER	36,799,298	53,010,912	44,614,803	53,565,049	29,491,696	28,808,220	31,161,613	28,984,189	80,605,089	29,148,189
AUXILIARY									10,535,860	11,693,298
INTERNAL SERVICE FUNDS									234,542,633	227,717,766
OTHER NON-BUDGETED									809,842,042	674,087,949
PENSIONS TRUST									370,075,818	418,906,921
LEVEE DISTRICTS									32,196,361	39,941,085
HARBORS AND PORTS									44,477,562	50,510,621
SUB-TOTAL EXPENDITURES	2,689,400,045	3,043,331,956	3,174,277,340	3,634,066,116	3,961,235,839	4,587,015,262	5,376,319,183	6,319,399,970	7,410,434,703	7,487,673,890
COLLEGES AND UNIVERSITIES									984,302,889	1,038,553,533
TOTAL EXPENDITURES	2,689,400,045	3,043,331,956	3,174,277,340	3,634,066,116	3,961,235,839	4,587,015,262	5,376,319,183	6,319,399,970	8,404,737,592	8,526,227,413

(1) CONSTRUCTION PROGRAM INCLUDED IN CAPITAL OUTLAY.

(2) EXPENDITURES REFLECT ALL EXPENDETURES AND ENCUMBRANCES. THE PREVIOUS EIGHT YEARS REFLECT ONLY THE EXPENDITURES AND ENCUMBRANCES FOR THE GOVERNMENTAL FUND TYPE AND COLLEGE AND UNIVERSITY FUND TYPE LESS THE AUXILIARY FUND AND NON BUDGETED EXPENDITURES FOR SPECIAL PURPOSE, DEBT SERVICE, AND CAPITAL OUTLAY FUNDS.

TAX RATE BY MAJOR SOURCES OF REVENUE

Tax Type	Collection Unit	Rate/Description
Alcoholic Beverage Tax		Louisiana imposes an excise tax on liquor, wine and beer. The tax is collected from the dealer in Louisiana who initially handles the alcoholic beverage.
Beer tax	Department of Revenue	$10 per 31-gallon barrel. Effective July 1, 1981 the first 35,000 barrels of beer brewed in Louisiana is not taxed; a tax of $10 per barrel is levied on each additional barrel brewed. All imported beer is taxed at $10 per barrel.
Liquor and Wine Tax	Department of Revenue	.66¢ per liter on liquor; .42¢ per liter on sparkling wine; .03¢ per liter on still wine with alcoholic content not over 14 percent; .06¢ per liter on still wine with alcoholic content over 14%, but not over 24%.
Corporation Franchise Tax	Department of Revenue	$1.50 per $1,000 of capital stock, surplus, undivided profits, and borrowed capital employed in Louisiana with a minimum tax of $10 for a corporation.
Gasoline Tax	Department of Revenue	.08¢ per gallon is levied on gasoline. The fee for testing the quality and quantity of petroleum products is 1/32¢ per gallon.
Income Tax		
Corporate income tax	Department of Revenue	4% on the first $25,000 of net income; 5% on the next $25,000; 6% on the next $50,000; 7% on the next $100,000; and 8% on all net income in excess of $200,000.
Individual income tax	Department of Revenue	The taxpayer's federal adjusted gross income, less federal excess itemized deductions and federal income tax is used as the entry to Louisiana's tax tables. The rate of tax for taxpayers filing as single, married filing separately, or head of household is: 2% on the first $10,000 of income; 4% on the next $40,000; and 6% on income over $50,000. Married persons filing a joint return are taxed at the following rates: 2% of the first $20,000; 4% of the next $80,000; and 6% of taxable income in excess of $100,000. The combined personal exemption and standard deduction is $4,500 for single individuals, and $9,000 for married couples and heads of households. The dependency deduction is $1,000 per dependent.
Inheritance Tax	Department of Revenue	Direct descendants ascendants or surviving spouse are taxed at following rate: 0% is due on the first $10,000; 2% on the next $20,000; and 3% on the amount in excess of $20,000.
Insurance Excise License Tax	Department of Insurance	A. The tax rate for life, accident, health and service is $140 for annual premiums up to $7,000 and $170 for each additional $10,000 or fraction thereof. B. The rate for fire, marine and transportation is $180 for annual premiums up to $6,000 and $185 for each additional $10,000 or fraction thereof. C. The rate for casualty and surety is $180 for annual premiums up to $6,000 and $185 for each additional $10,000 or fraction thereof.

TAX RATE BY MAJOR SOURCES OF REVENUE

Tax Type	Collection Unit	Rate/Description
Mineral Resources - Royalties and Bonuses	Department of Natural Resources	Most oil and gas leases provide for a fixed bonus and a royalty of 1/8 or 1/6 of the value of the production. Other leases such as for the production of salt, sulphur, etc. provide for a royalty based on the amount of the production (per ton etc.).
Motor Vehicle - Licenses and Fees	Department of Public Safety	A. Vehicle registration license tax is $6 biannually for private passenger vehicles. The registration fee is $20 biannually for trucks up to 6,500 lbs. and $22.75 to $960 annually for trucks over 6,500 lbs. B. Drivers' license fees is $10 for four years for drivers of private vehicles. Other drivers license may vary.
Natural Gas Franchise	Department of Revenue	1% of the gross receipts is taxed from the operation of franchise of charters in the state.
Public Utilities Tax	Department of Revenue	2% of the gross receipts from intrastate business is taxed.
Sales Tax	Department of Revenue Department of Public Safety	3% sales tax is collected on retail sales of tangible personal property; leases and rentals of tangible personal property. The sales of certain services exempted from the state sales tax are prescription drugs, food purchased for consumption in the home, and other exemptions as provided by law.
Severance Tax	Department of Revenue	A. The tax on oil/condensate is based on the value. The full rate of oil/condensate is 12.5% of the value. The incapable oil rate is 6 ½% of the value. The stripper oil rate is 3 1/8% of the value. B. The severance tax on natural gas is based on MCF. The full rate is 7¢ per MCF, at 15.025 psia; The rate on incapable oil well gas is 3¢ per MCF. The rate on incapable gas well gas is 1.3¢ per MCF. C. The tax rate on sulphur is $1.03 per long ton (2,240 lbs.). D. The tax rate on salt is 6¢ per ton. E. The tax rates on timber are 2 ½% of stumpage value; 5% of stumpage value; and 6% of the value of forest products grown on reforested lands in lieu of other taxes. F. The tax rate on gravel, stone and sand is .03¢ per ton. G. The tax rate on shell is .04¢ per ton. H. The tax rate on lignite is .10¢ per ton.
Soft Drink Tax	Department of Revenue	The soft drink tax is 2 ½% of the wholesale selling price on bottled soft drinks.
Special Fuels	Department of Revenue	The tax on special fuels is levied at a rate of 8¢ per gallon on motor fuel other than gasoline.
Tobacco Tax	Department of Revenue	An excise tax is imposed on the first dealer who handles a tobacco product in the state. Cigars invoiced up to $120 per thousand are taxed at 8% of the net invoice price; Cigars invoiced over $120 per thousand at 20% of the net invoice price. The tax rate on cigarettes is 11¢ per pack of 20 cigarettes. The tax rate on smoking tobacco is computed at 3% of the invoice price.

STATE OF LOUISIANA
RATIO OF GENERAL OBLIGATION ANNUAL DEBT SERVICE EXPENDITURES
TO GENERAL GOVERNMENTAL EXPENDITURES

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL (1) DEBT SERVICE	GENERAL (2) GOVERNMENTAL EXPENDITURES	RATIO DEBT SERVICE TO TOTAL BUDGETED EXPENDITURES
1974-1975	34,438,500	33,136,932	67,575,432	2,509.293,503	2.69%
1975-1976	37,077,500	36,637,852	73,715,352	2,880,150,769	2.56%
1976-1977	44,603,500	46,964,024	91,567,524	2,983,185,432	3.07%
1977-1978	51,930,000	63,814,707	115,744,707	3,124,610,146	3.70%
1978-1979	61,588,000	71,723,332	133,311,332	3,504,175,708	3.80%
1979-1980	72,260,000	85,766,812	158,026,812	4,012,176,975	3.94%
1980-1981	88,405,000	95,528,883	183,933,883	4,661,930.981	3.95%
1981-1982	97,629,000	118,811,002	216,440,002	5,570,016,114	3.89%
1982-1983	244,326,000	151,726,174	396,052,174	6,037,253,775	6.56%
1983-1984	137,072,000	174,444,951	311,516,951	6,214,421,465	5.01%

(1) TOTALS DO NOT INCLUDE SELF-SUPPORTING ISSUES.

(2) EXPENDITURES DO NOT INCLUDE CAPITAL OUTLAY AND OTHER EXPENDITURES. EXPENDITURES FOR 1980-81 AND PROCEDING YEARS ARE NOT COMPARABLE. FISCAL YEARS 1982 AND 1983 INCLUDE ALL COLLEGE AND UNIVERSITY FUNDS WHEREAS FISCAL YEAR 1981 AND PRIOR YEARS INCLUDE ONLY COLLEGE AND UNIVERSITY UNRESTRICTED FUNDS.

(3) INCLUDES AMOUNTS RELATED TO THE EARLY RETIREMENT OF BOND ANTICIPATION NOTES SERIES 1982-A OF $131,515,000 IN PRINCIPAL AND $12,099,380 IN INTEREST.

STATE OF LOUISIANA
DEBT SERVICE REQUIREMENTS TO MATURITY
GENERAL OBLIGATION BONDS TO BE PAID FROM THE BOND SECURITY AND REDEMPTION FUND
TOTAL PRINCIPAL AND INTEREST

FISCAL YEAR	GENERAL OBLIGATION BONDS	HIGHWAY CONSTRUCTION AND IMPROVEMENT BONDS	CAPITAL IMPROVEMENT BONDS	HIGHWAY RESEARCH FACILITY BONDS	PORT IMPROVEMENT BONDS	VIETNAM VETERANS BONUS BONDS	STATE BOND AND BUILDING COMMISSION BONDS
1984 - 1985	268,279,179	19,901,943	12,085,142	63,600	191,625	1,083,199	1,043,237
1985 - 1986	263,268,388	20,900,790	9,977,296		208,375	1,082,740	2,292,381
1986 - 1987	261,184,820	19,724,100	8,331,745		193,375	1,084,500	1,728,986
1987 - 1988	299,026,881	20,072,362	9,581,775		214,625	1,048,625	873,775
1988 - 1989	286,906,176	20,729,138	9,609,645		203,906	1,080,750	1,100,870
1989 - 1990	284,738,788	23,839,965	8,320,445		192,969	983,125	550,900
1990 - 1991	282,102,112	16,809,215	4,658,698		206,250	1,053,250	
1991 - 1992	236,684,700	16,989,615	5,364,285			741,500	
1992 - 1993	284,881,415	6,682,475	3,893,225			612,000	
1993 - 1994	284,618,812	3,948,075	388,050				
1994 - 1995	283,884,688	4,421,800	260,800				
1995 - 1996	282,884,698	250,513	156,000				
1996 - 1997	185,060,934						
1997 - 1998	166,698,838						
1998 - 1999	130,217,418						
1999 - 2000	104,622,131						
2000 - 2001	78,643,888						
2001 - 2002	68,261,845						
2002 - 2003	64,882,123						
2003 - 2004	25,887,388						
2004 - 2005	1,382,317						
2005 - 2006	798,798						
TOTALS	3,687,847,682	174,177,991	72,624,105	63,600	1,417,125	8,619,689	8,390,148

STATE OF LOUISIANA
DEBT SERVICE REQUIREMENTS TO MATURITY
GENERAL OBLIGATION BONDS TO BE PAID FROM THE BOND SECURITY AND REDEMPTION FUND
TOTAL PRINCIPAL AND INTEREST

FISCAL YEAR	LSU MEDICAL AND DENTAL SCHOOLS AND LOUISIANA STATE BUILDING AUTHORITY	CAPITAL CONSTRUCTION AND IMPROVEMENT COMMISSION AND LOUISIANA FISCAL AUTHORITY	LEASE-RENTAL PAYMENTS FOR LOUISIANA STADIUM AND EXPOSITION DISTRICT REFUNDING BONDS	CHARITY HOSPITAL NEW ORLEANS	HIGHER EDUCATION FACILITIES	TOTAL REQUIREMENTS
1984 - 1985	1,882,499	6,886,480	11,670,790	795,410	576,592	322,198,696
1985 - 1986	1,066,928	5,787,188	11,542,790	494,773	533,224	317,129,872
1986 - 1987	1,083,082	5,743,862	11,412,290	769,004	536,624	311,707,557
1987 - 1988	922,218	2,880,207	11,338,490	594,935	535,954	307,089,547
1988 - 1989	903,345	2,521,948	11,267,380	612,947	534,960	305,441,065
1989 - 1990	604,278	896,811	10,917,440	761,966	539,387	302,324,063
1990 - 1991	601,837	2,113,848	10,716,400	668,929	537,962	289,468,198
1991 - 1992	10,225	1,399,968	10,371,290	642,055	531,155	272,554,793
1992 - 1993			10,264,370	703,175	522,642	227,559,302
1993 - 1994			10,221,168	667,690	523,596	220,364,388
1994 - 1995			10,137,900	198,065	521,994	219,398,244
1995 - 1996			9,853,600	843,661	527,473	214,615,942
1996 - 1997			9,155,600	413,249	523,684	195,153,437
1997 - 1998			9,148,200	659,950	519,090	177,022,798
1998 - 1999			7,980,900	102,375	484,717	138,788,402
1999 - 2000			7,948,600		133,931	112,704,662
2000 - 2001			7,372,300		124,753	86,140,063
2001 - 2002					65,497	68,327,040
2002 - 2003					23,186	64,676,278
2003 - 2004						25,027,303
2004 - 2005						1,382,317
2005 - 2006						798,790
TOTALS	7,044,879	28,199,309	171,289,806	8,928,184	8,296,360	4,176,606,747

STATE OF LOUISIANA
DEBT SERVICE REQUIREMENTS TO MATURITY
GENERAL OBLIGATION BONDS WHICH ARE SELF-SUPPORTING
OR PAID FROM SPECIAL TAXES
TOTAL PRINCIPAL AND INTEREST

FISCAL YEAR	SOUTH LOUISIANA PORT COMMISSION	LAKE PROVIDENCE PORT COMMISSION	GREATER BATON ROUGE PORT COMMISSION	PORT OF NEW ORLEANS BONDS	HIGHWAY BONDS	TOTAL REQUIREMENT
1984 - 1985	943,995	52,363	940,302	3,935,845	3,320,926	9,193,231
1985 - 1986	949,740	57,023	932,628	3,942,485	2,721,186	8,608,062
1986 - 1987	958,930	56,404	948,252	3,936,535	3,360,891	9,261,017
1987 - 1988	960,500	55,251	952,350	3,782,695	3,220,655	8,972,559
1988 - 1989	965,480	55,064	951,957	3,910,242	1,549,839	7,432,582
1989 - 1990	968,570	25,300	955,257	3,729,954	275,800	5,954,281
1990 - 1991	974,502	24,565	957,805	3,946,219	132,050	6,040,141
1991 - 1992	978,313	28,815	964,512	3,247,631	312,850	5,532,121
1992 - 1993		27,295	970,293	3,420,894	237,350	4,656,332
1993 - 1994		26,225	970,232	3,454,113		4,451,120
1994 - 1995		25,755	713,042	3,451,266		4,190,053
1995 - 1996		24,715	467,275	3,444,313		3,936,303
1996 - 1997		23,625	464,500	2,523,825		3,012,050
1997 - 1998		22,625	466,788	1,063,825		1,552,238
1998 - 1999		26,313	467,550	1,058,925		1,552,788
1999 - 2000			463,375	1,061,812		1,525,187
2000 - 2001			463,763			463,763
2001 - 2002			463,625			463,625
2002 - 2003			462,963			462,963
TOTALS	7,700,030	537,938	13,982,182	49,909,219	15,136,547	87,265,916

STATE OF LOUISIANA
SCHEDULE OF BONDED INDEBTEDNESS
JUNE 30, 1984

	DATE OF ISSUE	ORIGINAL AMOUNT OF ISSUE	BALANCE TO FINAL MATURITY AS OF JUNE 30, 1983		PAYMENTS 1983 - 1984		FINAL MATURITY DATE	BALANCE TO FINAL MATURITY AS OF JUNE, 1984		
			PRINCIPAL	INTEREST	PRINCIPAL	INTEREST		PRINCIPAL	INTEREST	TOTAL
GENERAL OBLIGATION BONDS (PAID FROM BOND SECURITY AND REDEMPTION FUND) HIGHWAY CONSTRUCTION AND IMPROVEMENT BONDS FROM .01 GASOLINE TAX DEDICATION										
ACTS 9 AND 10 OF E.S. 1968; 304 OF 1970										
SERIES 1969-A	07-01-69	$15,000,000.00	$500,000.00	$22,500.00	$500,000.00	$22,500.00	1984	$0.00	$0.00	$0.00
SERIES 1969-B	07-01-69	20,000,000.00	2,650,000.00	1,654,265.00	1,065,000.00	448,335.00	1990	6,585,000.00	1,208,930.00	7,793,930.00
SERIES 1970-C	05-01-70	30,000,000.00	11,185,000.00	2,402,600.00	1,370,000.00	580,437.50	1990	9,815,000.00	1,822,162.50	11,637,162.50
SERIES 1970-D	11-15-70	25,000,000.00	9,695,000.00	2,872,472.50	865,000.00	566,760.00	1996	8,830,000.00	2,305,712.50	11,135,712.50
SERIES 1971-E	03-15-71	30,000,000.00	10,885,000.00	2,563,362.50	1,320,000.00	513,312.50	1992	9,565,000.00	2,050,050.00	11,615,050.00
SERIES 1971-F	07-15-71	25,365,000.00	14,130,000.00	3,238,265.00	1,310,000.00	754,835.00	1992	12,820,000.00	2,483,430.00	15,303,430.00
SERIES 1971-G	12-15-71	40,000,000.00	21,165,000.00	5,490,040.00	2,000,000.00	993,960.00	1992	19,165,000.00	4,496,080.00	23,661,080.00
SERIES 1972-H	07-15-72	25,000,000.00	11,995,000.00	2,844,171.25	1,035,000.00	566,357.50	1992	10,960,000.00	2,277,813.75	13,237,813.75
SERIES 1973-I	02-15-73	31,500,000.00	18,115,000.00	5,174,280.00	1,390,000.00	959,360.00	1993	16,725,000.00	4,214,920.00	21,039,920.00
SERIES 1973-J	06-15-73	25,000,000.00	10,360,000.00	2,321,702.50	1,130,000.00	482,962.50	1992	9,230,000.00	1,838,735.00	11,068,735.00
SERIES 1975-K	03-15-75	50,000,000.00	36,095,000.00	15,423,645.00	2,165,000.00	2,153,490.00	1995	33,930,000.00	13,270,155.00	47,200,155.00
TOTAL HIGHWAY CONSTRUCTION AND IMPROVEMENT BOND		316,865,000.00	151,765,000.00	44,512,306.25	14,150,000.00	7,949,315.00		137,615,000.00	36,562,991.25	174,177,991.25

JUNE 30, 1983 PRINCIPAL AND INTEREST TOTALS DIFFER FROM LAST BOND STATEMENT DUE TO REVISED SCHEDULES.

GENERAL OBLIGATION BONDS:
CONSTITUTION ARTICLE VII S:6,7,9
ACT 26 OF E.S. 1968: ACT 229,298
347,370,464,706,822 AND 823 OF
1975 (ACT 370 AMENDED BY ACT
466 OF 1976) ACT 2 OF 1ST E.S.
OF 1976 ACT 48, AND 10 OF E.S. '
1976;

ACT 405 OF 642 AND 1976 R.S.:

SERIES 1975-A	09-01-75	$3,000,000.00	38,360,000.00	17,741,872.50	2,120,000.00	2,407,495.00	1996	36,240,000.00	15,334,387.50	51,574,387.50
SERIES 1975-B	09-01-75	22,000,000.00	18,105,000.00	12,681,247.50	575,000.00	1,153,595.00	2001	17,530,000.00	11,527,652.50	29,057,652.50
SERIES 1976-A	02-01-76	80,210,000.00	62,600,000.00	27,592,880.00	3,210,000.00	3,505,600.00	1996	59,390,000.00	24,087,280.00	83,477,280.00
SERIES 1976-B	02-01-76	19,790,000.00	16,960,000.00	10,620,960.00	520,000.00	949,760.00	2001	16,440,000.00	9,671,200.00	26,111,200.00
SERIES 1976-C	06-01-76	73,090,000.00	56,075,000.00	25,767,625.00	2,995,000.00	3,242,030.00	2001	53,080,000.00	22,525,595.00	75,605,595.00
SERIES 1977-A	02-01-77	114,245,000.00	91,265,000.00	37,427,270.00	4,560,000.00	4,446,267.50	1997	86,705,000.00	32,981,502.50	119,686,502.50
SERIES 1977-B	05-01-77	100,000,000.00	79,430,000.00	32,533,670.00	4,055,000.00	3,893,815.00	1997	75,375,000.00	28,639,855.00	104,014,855.00
SERIES 1977-C	10-01-77	100,000,000.00	83,390,000.00	33,395,595.00	3,840,000.00	3,946,645.00	2003	79,550,000.00	29,548,950.00	109,098,950.00
SERIES 1978-A	02-01-78	41,825,000.00	34,990,000.00	15,554,930.00	1,590,000.00	1,731,270.00	1998	33,400,000.00	13,823,060.00	47,223,060.00
SERIES 1978-B	06-15-78	115,815,000.00	92,280,000.00	47,651,765.00	4,340,000.00	5,264,600.00	1998	87,940,000.00	42,387,165.00	130,327,165.00
SERIES 1978-C	09-01-78	83,730,000.00	73,325,000.00	34,878,958.10	2,970,000.00	3,729,240.78	2004	70,355,000.00	31,149,217.32	101,504,217.32
SERIES 1979-A	02-01-79	91,750,000.00	80,595,000.00	42,997,485.00	3,205,000.00	4,419,535.00	1999	77,380,000.00	38,547,900.00	115,927,900.00
SERIES 1979-B	06-15-79	121,595,000.00	106,920,000.00	55,851,295.00	4,305,000.00	5,762,355.00	2004	102,215,000.00	50,088,940.00	152,303,940.00

STATE OF LOUISIANA
SCHEDULE OF BONDED INDEBTEDNESS
JUNE 30, 1984

	DATE OF ISSUE	ORIGINAL AMOUNT OF ISSUE	BALANCE TO FINAL MATURITY AS OF JUNE 30, 1983 PRINCIPAL	BALANCE TO FINAL MATURITY AS OF JUNE 30, 1983 INTEREST	PAYMENTS 1983 - 1984 PRINCIPAL	PAYMENTS 1983 - 1984 INTEREST	FINAL MATURITY DATE	BALANCE TO FINAL MATURITY AS OF JUNE, 1984 PRINCIPAL	BALANCE TO FINAL MATURITY AS OF JUNE, 1984 INTEREST	BALANCE TO FINAL MATURITY AS OF JUNE, 1984 TOTAL
SERIES 1980-A	02-01-80	116,629,000.00	106,795,000.00	74,852,932.50	3,490,000.00	7,130,340.00	2005	103,105,000.00	67,722,592.50	170,827,592.50
SERIES 1980-C	06-01-80	154,470,000.00	143,075,000.00	98,248,335.00	4,380,000.00	9,064,650.00	2005	138,695,000.00	89,683,685.00	228,378,685.00
SERIES 1981-A	05-01-81	179,070,000.00	155,245,000.00	118,451,792.50	11,895,000.00	14,557,572.50	2006	143,350,000.00	104,295,920.00	247,645,920.00
SERIES 1981-B	06-15-81	131,540,000.00	124,380,000.00	84,498,175.00	10,850,000.00	11,459,400.00	2006	113,530,000.00	73,039,775.00	186,569,775.00
SERIES 1982-A	05-01-82	131,915,000.00					1983			0.00
SERIES 1982-B	06-15-82	191,660,000.00	179,670,000.00	110,233,425.00	13,165,000.00	19,100,755.00	2002	166,505,000.00	91,132,670.00	257,637,670.00
SERIES 1982-C	09-01-82	120,910,000.00	120,910,000.00	104,755,760.00	3,960,000.00	11,247,690.00	1998	116,950,000.00	93,508,280.00	210,458,280.00
SERIES 1983-A	03-01-83	144,915,000.00	144,915,000.00	155,219,382.50	2,915,000.00	11,780,757.50	2003	142,000,000.00	143,438,625.00	285,438,625.00
SERIES 1983-B	04-01-83	131,515,000.00	131,515,000.00	146,292,390.00	2,875,000.00	11,262,450.00	2003	128,640,000.00	135,029,940.00	263,669,940.00
SERIES 1983-C	06-01-83	99,850,000.00	99,850,000.00	115,610,295.00	2,180,000.00	8,874,530.00	2003	97,670,000.00	106,736,265.00	204,406,265.00
SERIES 1983-D	10-01-83	100,205,000.00				4,296,065.00	2004	100,205,000.00	109,598,800.00	209,803,800.00
SERIES 1984-A	04-01-84	121,460,000.00					2004	121,460,000.00	150,329,440.00	271,789,440.00
TOTAL		2,640,785,000.00	2,005,240,000.00	1,403,260,745.60	94,135,000.00	153,146,448.20		2,172,210,000.00	1,514,837,652.32	3,687,547,652.32

INTEREST PAID 3/8/84 ON BONDS ISSUED 10/1/83.

CAPITAL IMPROVEMENT BONDS
ACT 15 OF 1969, ACT 328 OF 1970
ACT 209 OF 1973

SERIES 1969-1	10-01-69	18,000,000.00	7,165,000.00	1,454,220.00	865,000.00	379,352.50	1989	6,300,000.00	1,074,867.50	7,374,867.50
SERIES 1970-2	05-01-70	20,000,000.00	3,730,000.00	326,025.00	1,790,000.00	214,475.00	1985	1,940,000.00	111,550.00	2,051,550.00
SERIES 1970-3	01-15-71	5,500,000.00	3,315,000.00	1,245,450.00	165,000.00	173,350.00	1996	3,150,000.00	1,072,100.00	4,222,100.00
SERIES 1971-4	03-15-71	20,000,000.00	7,660,000.00	1,555,237.50	835,000.00	375,062.50	1990	6,825,000.00	1,180,175.00	8,005,175.00
SERIES 1971-5	07-15-71	1,215,000.00	720,000.00	192,907.50	60,000.00	38,555.00	1992	660,000.00	154,352.50	814,352.50
SERIES 1971-6	12-15-71	18,000,000.00	7,030,000.00	1,585,272.50	430,000.00	334,785.00	1992	6,600,000.00	1,250,287.50	7,850,287.50
SERIES 1972-7	07-15-72	18,000,000.00	8,970,000.00	2,342,252.50	740,000.00	413,665.60	1993	8,230,000.00	1,928,592.50	10,158,592.50
SERIES 1973-8	04-15-73	15,000,000.00	5,505,000.00	1,354,545.00	640,000.00	255,865.00	1993	4,865,000.00	1,098,680.00	5,963,680.00
SERIES 1974-9	02-15-74	55,965,000.00	23,295,000.00	6,016,290.00	2,010,000.00	1,117,790.00	1993	21,285,000.00	4,898,500.00	26,183,500.00
TOTAL CAPITAL IMPROVEMENT BONDS		162,680,000.00	67,390,000.00	16,072,205.00	7,535,000.00	3,303,100.00		59,855,000.00	12,769,105.00	72,624,105.00

JUNE 30, 1983 PRINCIPAL AND INTEREST TOTALS DIFFER FROM LAST BOND STATEMENT DUE TO REVISED SCHEDULES.

ERROR IN INTEREST BALANCE PER LAST BOND SCHEDULE.

GREATER LAFOURCHE PORT COMMISSION
PORT IMPROVEMENT BONDS
ACT 332 OF 1970

SERIES 1970	10-01-70	1,990,000.00	1,275,000.00	341,093.75	125,000.00	73,968.75	1991	1,150,000.00	267,125.00	1,417,125.00
TOTAL GREATER LAFOURCHE PORT COMMISSION BONDS.	10-01-70	1,990,000.00	1,275,000.00	341,093.75	125,000.00	73,968.75		1,150,000.00	267,125.00	1,417,125.00

STATE OF LOUISIANA
SCHEDULE OF BONDED INDEBTEDNESS
JUNE 30, 1984

	DATE OF ISSUE	ORIGINAL AMOUNT OF ISSUE	BALANCE TO FINAL MATURITY AS OF JUNE 30, 1983		PAYMENTS 1983 - 1984		FINAL MATURITY DATE	BALANCE TO FINAL MATURITY AS OF JUNE, 1984		
			PRINCIPAL	INTEREST	PRINCIPAL	INTEREST		PRINCIPAL	INTEREST	TOTAL
VIETNAM VETERANS BONUS BOND ACT 185 OF 1971										
SERIES 1972	07-15-72	14,000,000.00	7,635,000.00	1,882,526.25	540,000.00	352,837.50	1993	7,095,000.00	1,524,688.75	8,619,688.75
TOTAL VIETNAM VETERANS BONUS BOND		14,000,000.00	7,635,000.00	1,882,526.25	540,000.00	352,837.50		7,095,000.00	1,524,688.75	8,619,688.75
HIGHWAY RESEARCH FACILITY BONDS (SUPPORTED BY RENTAL FEES AND SECURED BY BOND SECURITY AND REDEMPTION FUND PER ACT 26 OF E.S. '68) ACT 294 OF 1968										
SERIES 1970	02-01-70	550,000.00	120,000.00	10,800.00	60,000.00	7,200.00	1985	60,000.00	3,600.00	63,600.00
TOTAL HIGHWAY RESEARCH FACILITY BONDS	02-01-70	550,000.00	120,000.00	10,800.00	60,000.00	7,200.00		60,000.00	3,600.00	63,600.00
STATE BOND AND BUILDING COMMISSION ACT 12 OF 1960; ACT 60 OF ES '64										
SERIES A	04-01-61	1,000,000.00	148,000.00	9,936.00	54,000.00	5,328.00	1986	94,000.00	4,608.00	98,608.00
SERIES B	06-01-61	14,000,000.00	1,548,000.00	92,273.00	515,000.00	47,988.00	1986	1,033,000.00	49,290.00	1,082,290.00
SERIES C	03-01-62	15,000,000.00	1,024,000.00	82,230.00	324,000.00	31,530.00	1987	700,000.00	50,700.00	750,700.00
SERIES D	06-01-63	15,000,000.00					1983			0.00
SERIES E	03-15-64	15,000,000.00	575,000.00	20,125.00	575,000.00	20,125.00	1984			0.00
SERIES AA	02-15-65	15,000,000.00	3,510,000.00	525,175.00	465,000.00	122,850.00	1990	3,045,000.00	402,325.00	3,447,325.00
SERIES BB	06-15-65	10,000,000.00	2,160,000.00	270,360.00	330,000.00	77,760.00	1989	1,830,000.00	192,600.00	2,022,600.00
SERIES CC	11-01-66	5,000,000.00	1,245,000.00	125,875.00	320,000.00	54,250.00	1987	925,000.00	71,625.00	996,625.00
SERIES DD	03-01-68	5,000,000.00					1983			0.00
TOTAL STATE BOND AND BUILDING COMMISSION BONDS		95,000,000.00	10,210,000.00	1,130,929.00	2,583,000.00	359,831.00		7,627,000.00	771,148.00	8,399,148.00
ERROR IN INTEREST BALANCE PER LAST BOND SCHEDULE.										
HIGHER EDUCATION FACILITIES BOND PAYABLE FROM CORP. FRANCHISE TAX ACCOUNT ACTS 376 OF '66, 103 OF '69 AND 572 OF '70										
LOUISIANA TECH UNIVERSITY(A-67)	09-01-67	500,000.00	335,000.00	127,930.00	15,000.00	14,855.00	1998	320,000.00	113,075.00	433,075.00
UNIVERSITY OF SOUTHWESTERN LA.	11-01-67	475,000.00	320,000.00	135,065.00	15,000.00	15,535.00	1998	305,000.00	119,470.00	424,470.00
NICHOLLS STATE UNIVERSITY(C-68)	08-01-68	500,000.00	335,000.00	150,000.00	15,000.00	16,750.00	1998	320,000.00	133,250.00	453,250.00
NORTHWESTERN ST UNIVERSITY (B-6804-01-68		500,000.00	309,000.00	129,576.50	18,000.00	15,236.50	1998	291,000.00	114,080.00	405,080.00

STATE OF LOUISIANA
SCHEDULE OF BONDED INDEBTEDNESS
JUNE 30, 1984

	DATE OF ISSUE	ORIGINAL AMOUNT OF ISSUE	BALANCE TO FINAL MATURITY AS OF JUNE 30, 1983		PAYMENTS 1983 - 1984		FINAL MATURITY DATE	BALANCE TO FINAL MATURITY AS OF JUNE, 1984		
			PRINCIPAL	INTEREST	PRINCIPAL	INTEREST		PRINCIPAL	INTEREST	TOTAL
MCNEESE STATE UNIVERSITY(A-68)	04-01-68	500,000.00	309,000.00	129,376.50	18,000.00	15,296.50	1998	291,000.00	114,080.00	405,080.00
UNIV OF SOUTHWESTERN LA (A-69)	11-01-69	125,000.00	84,000.00	23,310.00	4,000.00	2,460.00	2000	80,000.00	20,850.00	100,850.00
ISSAC DELGADO COLLEGE (E-68)	09-15-68	400,000.00	275,000.00	122,422.50	10,000.00	13,220.00	1999	265,000.00	109,402.50	374,402.50
NORTHEAST STATE UNIVERSITY (D-68)	09-15-68	500,000.00	350,000.00	154,091.25	15,000.00	16,777.50	1998	335,000.00	137,313.75	472,313.75
SOUTHEASTERN LA.UNIVERSITY(G-68)	11-01-68	500,000.00	405,000.00	209,105.00	10,000.00	19,870.00	1999	395,000.00	189,235.00	584,235.00
GRAMBLING UNIVERSITY (F-68)	11-01-68	500,000.00	410,000.00	209,527.50	15,000.00	20,027.50	1999	395,000.00	189,500.00	584,500.00
SOUTHERN UNIVERSITY BR (H-68)	12-15-68	500,000.00	97,000.00	23,027.50	9,000.00	4,942.00	1992	88,000.00	18,085.50	106,085.50
LOUISIANA STATE UNIVERSITY										
SERIES 1969-A	09-01-69	1,765,000.00	1,121,000.00	500,780.00	57,000.00	33,630.00	1999	1,064,000.00	267,150.00	1,331,150.00
SERIES 1969-B	09-01-69	531,000.00	341,000.00	93,660.00	17,000.00	10,230.00	1999	324,000.00	83,430.00	407,430.00
SOUTHERN UNIVERSITY-SHREVEPORT										
SERIES 1970	03-15-70	900,000.00	75,000.00	6,325.00	35,000.00	4,125.00	1985	40,000.00	2,200.00	42,200.00
SOUTHERN UNIVERSITY-NEW ORLEANS										
SERIES 1971	05-01-71	790,000.00	635,000.00	389,601.25	20,000.00	34,582.50	2001	615,000.00	355,093.75	970,093.75
ISSAC DELGADO JR.COLLEGE										
SERIES A 1972	04-01-72	583,000.00	455,000.00	232,739.00	13,000.00	25,062.00	2002	442,000.00	272,677.00	714,677.00
SERIES A 1973	02-01-73	390,000.00	316,000.00	196,914.00	9,000.00	16,447.00	2001	307,000.00	180,467.00	487,467.00
TOTAL HIGHER EDUCATION FACILITIES BONDS		9,529,000.00	6,172,000.00	2,698,531.00	295,000.00	279,171.50		5,877,000.00	2,419,359.50	8,296,359.50
LOUISIANA FISCAL AUTHORITY BONDS (PAYABLE FROM 2% OF STATE TAX THROUGH BOND SECURITY AND REDEMPTION FUND) ACT 2 OF '62 AND ACT 251 OF 1976										
SERIES C	10-01-62	6,365,000.00	1,110,000.00	46,500.00	425,000.00	33,656.25	1985	685,000.00	12,843.75	697,843.75
SERIES D	03-15-63	20,000,000.00								0.00
TOTAL LA. FISCAL AUTHORITY BONDS		26,365,000.00	1,110,000.00	46,500.00	425,000.00	33,656.25		685,000.00	12,843.75	697,843.75
CAPITAL CONSTRUCTION AND IMPROVEMENT COMMISSION PAYABLE FROM 2% OF SALES TAX THROUGH PUBLIC WELFARE ACCOUNT; ACT 730 OF 1965; ACT 251 OF 1976:										
SERIES A	10-01-65	15,000,000.00	1,635,000.00	110,492.50	410,000.00	52,910.00	1990	1,225,000.00	65,582.50	1,290,582.50
SERIES B	10-01-65	10,000,000.00	950,000.00	94,720.00	65,000.00	33,947.50	1990	885,000.00	60,772.50	945,772.50
SERIES C	02-15-66	30,000,000.00	4,920,000.00	783,315.00	1,250,000.00	188,235.00	1991	3,720,000.00	595,080.00	4,315,080.00
SERIES D (1)	09-01-66	15,000,000.00	3,875,000.00	356,287.50	925,000.00	153,562.50	1987	2,950,000.00	282,725.00	3,152,725.00
SERIES D (2)	12-01-66	15,000,000.00	6,190,000.00	1,536,534.55	375,000.00	261,726.25	1992	5,815,000.00	1,274,804.30	7,089,809.30
SERIES E	04-01-67	30,000,000.00	5,175,000.00	528,060.00	1,220,000.00	201,825.00	1987	3,955,000.00	326,235.00	4,281,235.00
SERIES F	10-01-67	25,000,000.00	7,350,000.00	811,738.75	1,455,000.00	280,477.50	1988	5,895,000.00	531,261.25	6,426,261.25
TOTAL CAPITAL CONSTRUCTION AND IMPROVEMENT COMMISSION BONDS		140,000,000.00	30,145,000.00	4,229,148.30	5,700,000.00	1,122,683.75		24,445,000.00	3,056,464.55	27,501,464.55

STATE OF LOUISIANA
SCHEDULE OF BONDED INDEBTEDNESS
JUNE 30, 1984

	DATE OF ISSUE	ORIGINAL AMOUNT OF ISSUE	BALANCE TO FINAL MATURITY AS OF JUNE 30, 1983		PAYMENTS 1983 - 1984		FINAL MATURITY DATE	BALANCE TO FINAL MATURITY AS OF JUNE, 1984		
			PRINCIPAL	INTEREST	PRINCIPAL	INTEREST		PRINCIPAL	INTEREST	TOTAL
LOUISIANA STADIUM AND EXPOSITION DISTRICT-ARTICLE XIV SECTION 16 OF 1974 CONSTITUTION PARTIAL 11-01-76 PAYMENT		134,000,000.00	115,260,000.00	62,751,930.00	0.00	2,325,[illegible].84	2002	110,[illegible],000.00	61,194,505.00	171,[illegible],505.00
GENERAL OBLIGATION BONDS (FORMERLY PAID BY AD VALOREM TAX LOUISIANA STATE UNIVERSITY ACTS 12 OF 1966 AND 116 OF E.S. 1966 MEDICAL SCHOOL - SHREVEPORT										
SERIES A	03-01-67	$1,000,000.00	$200,000.00	18,750.00	50,000.00	7,500.00	1987	150,000.00	11,250.00	161,250.00
SERIES B	10-01-70	1,000,000.00								0.00
SERIES C	07-15-71	8,000,000.00	3,765,000.00	947,145.00	415,000.00	216,767.50	1992	3,550,000.00	762,327.50	4,312,327.50
TOTAL MEDICAL SCHOOL-SHREVEPORT		10,000,000.00	4,165,000.00	965,895.00	465,000.00	224,267.50		3,700,000.00	773,627.50	4,473,627.50
ACTS 43 OF 1966 ACT 7 OF E.S. OF 1966 AND ACT 468 OF 1968 MEDICAL AND DENTAL SCHOOL N.O.										
SERIES A	03-01-67	1,000,000.00	150,000.00	15,550.00	50,000.00	5,800.00	1987	100,000.00	9,750.00	109,750.00
SERIES B	11-01-68	4,500,000.00	1,650,000.00	233,602.50	265,000.00	68,862.50	1989	1,385,000.00	163,740.00	1,548,740.00
TOTAL MEDICAL AND DENTAL SCHOOL NEW ORLEANS BONDS		5,500,000.00	1,800,000.00	249,152.50	315,000.00	74,662.50		1,485,000.00	173,490.00	1,658,490.00
LA. - STATE BUILDING AUTHORITY ACT 19 OF 1954										
SERIES CC	02-01-56	7,600,000.00	242,000.00	35,274.00	130,000.00	23,002.00	1985	412,000.00	12,272.00	424,272.00
SERIES DD	04-15-56	9,000,000.00	893,000.00	40,980.00	420,000.00	26,790.00	1985	473,000.00	14,190.00	487,190.00
TOTAL LOUISIANA STATE BUILDING AUTHORITY		16,600,000.00	1,135,000.00	76,254.00	750,000.00	49,792.00		885,000.00	26,462.00	911,462.00
TOTAL FORMERLY PAID BY AD VALOREM TAX		32,100,000.00	7,600,000.00	1,322,901.50	1,530,000.00	348,722.00	0.00	6,070,000.00	974,079.50	7,044,079.50
CHARITY HOSPITAL OF LOUISIANA AT NEW ORLEANS: (PAYABLE FROM CORPORATION FRANCHISE TAX ACCOUNT: ACTS 92 OF 1964, 8 OF E.S. 1966 AND 18 OF 1967										

STATE OF LOUISIANA
STATEMENT OF BONDED INDEBTEDNESS
JUNE 30, 1984

	DATE OF ISSUE	ORIGINAL AMOUNT OF ISSUE	BALANCE TO FINAL MATURITY AS OF JUNE 30, 1983		PAYMENTS 1983 - 1984		FINAL MATURITY DATE	BALANCE TO FINAL MATURITY AS OF JUNE, 1984		
			PRINCIPAL	INTEREST	PRINCIPAL	INTEREST		PRINCIPAL	INTEREST	TOTAL
SERIES 1967	04-01-67	6,000,000.00	1,295,000.00	506,530.00	145,000.00	64,236.25	1992	1,620,000.00	412,231.25	2,062,231.25
SERIES 1968	10-01-68	11,000,000.00	5,395,000.00	2,037,301.25	325,000.00	241,351.25	1993	5,070,000.00	1,795,950.00	6,865,950.00
TOTAL CHARITY HOSPITAL OF LA. AT NEW ORLEANS BONDS		17,000,000.00	6,690,000.00	2,544,831.25	470,000.00	306,242.50		6,690,000.00	2,208,181.25	8,928,181.25
TOTAL GENERAL OBLIGATION BONDS		3,540,324,000.00	2,451,102,000.00	1,536,310,142.98	127,648,000.00	169,563,021.32		2,539,324,000.00	1,636,631,246.32	4,176,405,246.32
GENERAL OBLIGATION BONDS PAID FROM HOTEL OCCUPANCY TAX OF N.O. AND JEFFERSON PARISHES-LOUISIANA STADIUM AND EXPOSITION DISTRICT REFUNDING BONDS										
(PORTION PAYMENTS)					5,165,000.00	4,138,135.16				
TOTAL GENERAL OBLIGATION BONDS PAID FROM HOTEL-MOTEL OCCUPANCY		0.00	0.00	0.00	5,165,000.00	4,138,135.16		0.00	0.00	0.00
GENERAL OBLIGATION BONDS (NOT PAID FROM BOND SECURITY AND REDEMPTION FUND)										
LOUISIANA HIGHWAY BONDS: (PAID FROM PROCEEDS OF GASOLINE TAX OUT OF LONG RANGE HIGHWAY FUND:										
ACT 141 OF 1955:										
FIRST SERIES LR	02-01-59	20,000,000.00					1981			0.00
SECOND SERIES LR	05-01-59	10,000,000.00					1981			0.00
THIRD SERIES LR	01-01-60	15,000,000.00	224,000.00	4,256.00	224,000.00	4,256.00	1984			0.00
FOURTH SERIES LR	10-15-60	15,000,000.00	929,000.00	19,447.50	810,000.00	17,960.00	1985	119,000.00	1,487.50	120,487.50
TOTAL ACT 141 OF 1955		60,000,000.00	1,153,000.00	23,703.50	1,034,000.00	22,216.00		119,000.00	1,487.50	120,487.50
ACT 101 OF 1961										
SERIES A-LR	01-01-63	15,000,000.00	3,335,000.00	275,280.00	695,000.00	95,600.00	1988	2,640,000.00	179,680.00	2,819,680.00
SERIES B-LR	04-01-63	15,000,000.00	3,555,000.00	365,117.50	720,000.00	115,537.50	1988	2,835,000.00	249,580.00	3,084,580.00
SERIES C-LR	10-15-63	30,000,000.00	5,745,000.00	611,745.00	980,000.00	178,670.00	1989	4,765,000.00	433,075.00	5,198,075.00
TOTAL ACT 101 OF 1961		60,000,000.00	12,635,000.00	1,252,142.50	2,395,000.00	389,807.50		10,240,000.00	862,335.00	11,102,335.00

STATE OF LOUISIANA
SCHEDULE OF BONDED INDEBTEDNESS
JUNE 30, 1984

	DATE OF ISSUE	ORIGINAL AMOUNT OF ISSUE	BALANCE TO FINAL MATURITY AS OF JUNE 30, 1983		PAYMENTS 1983 - 1984		FINAL MATURITY DATE	BALANCE TO FINAL MATURITY AS OF JUNE, 1984		
			PRINCIPAL	INTEREST	PRINCIPAL	INTEREST		PRINCIPAL	INTEREST	TOTAL
ACT 284 OF 1952										
FIRST SERIES	01-01-53	7,500,000.00	774,000.00	43,780.00	245,000.00	12,916.25	1988	529,000.00	25,863.75	554,863.75
SECOND SERIES	07-15-53	7,500,000.00	1,338,000.00	134,248.00	267,000.00	43,362.00	1989	1,071,000.00	91,386.00	1,162,386.00
THIRD SERIES	05-01-54	7,500,000.00	582,000.00	25,578.00	282,000.00	16,878.00	1985	300,000.00	8,700.00	308,700.00
FOURTH SERIES	03-15-56	7,500,000.00	1,674,000.00	322,470.00	56,000.00	52,715.00	1993	1,618,000.00	269,755.00	1,887,755.00
TOTAL ACT 284 OF 1952		30,000,000.00	4,368,000.00	526,576.00	850,000.00	130,871.25		3,518,000.00	395,704.25	3,913,704.25
TOTAL LOUISIANA HIGHWAY BONDS		150,000,000.00	18,156,000.00	1,802,442.00	4,279,000.00	542,811.74		13,877,000.00	1,259,542.25	15,136,542.25
SOUTH LOUISIANA PORT COMMISSION										
SERIES A	05-01-67	11,000,000.00	5,795,000.00	1,333,942.50	525,000.00	249,462.50	1992	5,270,000.00	1,084,530.00	6,354,530.00
SERIES B	12-01-70	2,000,000.00	1,145,000.00	362,540.00	100,000.00	67,040.00	1992	1,045,000.00	300,500.00	1,345,500.00
TOTAL SOUTH LA PORT COMMISSION		13,000,000.00	6,940,000.00	1,701,532.50	625,000.00	316,502.50		6,315,000.00	1,385,030.00	7,700,030.00
LAKE PROVIDENCE PORT COMMISSION										
SERIES 1964	02-01-64	475,000.00	159,000.00	13,224.00	24,000.00	4,449.00	1989	135,000.00	8,775.00	143,775.00
SERIES 1974	08-01-74	325,000.00	280,000.00	137,832.50	10,000.00	14,220.00	1999	270,000.00	123,612.50	393,612.50
TOTAL LAKE PROVIDENCE PORT COMM.		800,000.00	439,000.00	151,606.50	34,000.00	18,669.00		405,000.00	132,387.50	537,387.50
GREATER BATON ROUGE PORT COMM.										
SERIES A	11-01-54	12,500,000.00	4,760,000.00	819,870.75	340,000.00	128,070.50	1994	4,420,000.00	691,801.25	5,111,801.25
SERIES B	11-01-62	9,000,000.00	6,720,000.00	2,615,562.50	235,000.00	230,181.25	1994	6,485,000.00	2,385,381.25	8,870,381.25
TOTAL GREATER BATON ROUGE PORT COMMISSION BONDS		21,500,000.00	11,480,000.00	3,435,441.25	575,000.00	358,250.75		10,905,000.00	3,077,182.50	13,982,182.50
PORT OF NEW ORLEANS SECTION 16 ARTICLE VI, CONSTITUTION OF 1921										
SERIES OF 1955	10-01-55	10,000,000.00	3,480,000.00	378,507.60	395,000.00	86,143.65	1990	3,085,000.00	292,343.95	3,377,343.95
SERIES OF 1961	01-01-61	17,000,000.00	9,654,000.00	2,550,112.50	580,000.00	351,150.00	1996	9,074,000.00	2,198,962.50	11,272,962.50
SERIES OF 1962	07-01-62	25,000,000.00	15,810,000.00	3,718,175.00	915,000.00	492,150.00	1998	14,895,000.00	3,221,025.00	18,116,025.00
SERIES OF 1966	01-01-66	20,000,000.00	13,510,000.00	4,747,056.25	605,000.00	509,160.75	2000	12,905,000.00	4,237,887.50	17,142,887.50
TOTAL PORT OF NEW ORLEANS		72,000,000.00	42,454,000.00	11,391,851.35	2,495,000.00	1,443,632.40		39,959,000.00	9,950,218.95	49,909,218.95

STATE OF LOUISIANA
SCHEDULE OF BONDED INDEBTEDNESS
JUNE 30, 1984

	DATE OF ISSUE	ORIGINAL AMOUNT OF ISSUE	BALANCE TO FINAL MATURITY AS OF JUNE 30, 1983		PAYMENTS 1983 - 1984		FINAL MATURITY DATE	BALANCE TO FINAL MATURITY AS OF JUNE, 1984		
			PRINCIPAL	INTEREST	PRINCIPAL	INTEREST		PRINCIPAL	INTEREST	TOTAL
TOTAL GENERAL OBLIGATION BONDS NOT PAID FROM BOND SECURITY AND REDEMPTION FUND		252,300,000.00	29,469,000.00	10,484,878.60	8,008,000.00	2,679,962.40		21,461,000.00	15,804,916.20	87,265,916.20
SPECIAL OBLIGATION BONDS:										
LOUISIANA HIGHWAY BONDS: (PAID FROM STATE HIGHWAY FUND #2 OUT OF PROCEEDS OF VEHICLE LICENSE TAX COLLECTED IN THE PARISHES OF ORLEANS, ST. JOHN THE BAPTIST, ST. CHARLES, ST. TAMMANY AND TANGIPAHOA ACT 20 OF 1952)										
SERIES A	01-01-53	500,000.00					1983			0.00
SERIES A-1	07-01-54	3,750,000.00	156,000.00	5,244.00	156,000.00	3,744.00	1985			0.00
SERIES B	07-01-54	5,150,000.00	284,000.00	7,384.00	284,000.00	7,384.00	1985			0.00
SERIES C	03-15-58	350,000.00	14,000.00	462.00	14,000.00	462.00	1984			0.00
SERIES A-2	03-15-58	250,000.00	10,000.00	330.00	10,000.00	330.00	1984			0.00
TOTAL LOUISIANA HIGHWAY BONDS		10,000,000.00	464,000.00	11,920.00	464,000.00	11,920.00		0.00	0.00	0.00
TOTAL SPECIAL BONDS		10,000,000.00	464,000.00	11,920.00	464,000.00	11,920.00		0.00	0.00	0.00
TOTAL BONDED INDEBTEDNESS		3,858,124,000.00	2,531,035,000.00	1,564,907,246.50	141,265,000.00	176,593,930.91		2,611,475,000.00	1,652,916,662.57	4,263,871,662.57

PRINCIPAL PAYMENT AND BALANCE OF INTEREST PAYMENT PAID FROM HOTEL-MOTEL OCCUPANCY TAX COLLECTED IN ORLEANS AND JEFFERSON PARISHES

JUNE 30, 1983 INTEREST TOTALS DIFFER FROM LAST BOND STATEMENT DUE TO REVISED SCHEDULES.

STATE OF LOUISIANA
REVENUE DOLLAR-WHERE THE MONEY CAME FROM
DURING THE FISCAL YEAR 1983-1984

	AMOUNT	PERCENT
FEDERAL GRANTS	1,383,086,807.00	16.82
FEDERAL RECEIPTS- OTHER	3,914,474.00	0.05
NON-FEDERAL RECEIPTS	36,144,382.00	0.44
TOTAL INTERGOVERNMENTAL RECEIPTS	1,423,145,663.00	17.31
SEVERANCE TAX	789,426,373.00	9.60
SEVERANCE TAX (DEPT OF WILDLIFE & FISHERIES)	2,781,237.00	0.03
SEVERANCE TAX-REFORESTATION	104,968.00	0.00
LOUISIANA SALES AND USE TAX	895,533,890.00	10.89
HOTEL - MOTEL TAX (WITHHOLDS)	262,028.00	0.00
INCOME TAX	669,200,773.00	8.14
GASOLINE TAX	165,960,768.00	2.02
SPECIAL FUELS TAX	29,868,906.00	0.36
TOBACCO TAX	57,643,730.00	0.70
ALCOHOLIC BEVERAGE TAX	20,078,690.00	0.25
BEER TAX	34,280,564.00	0.42
SOFT DRINK TAX	10,654,626.00	0.13
CORPORATION FRANCHISE TAX	118,402,976.00	1.45
EXCISE LICENSE TAX	82,357,437.00	1.00
GIFT TAX	1,847,032.00	0.02
HORSE RACING TAX	24,469,232.00	0.30
INHERITANCE TAX	38,172,875.00	0.46
FIRE INSURANCE TAX	5,502,282.00	0.07
NATURAL GAS FRANCHISE TAX	11,924,108.00	0.15
OCCUPATIONAL LICENSE TAX	681,983.00	0.01
PUBLIC UTILITIES TAX	25,649,743.00	0.31
MOTOR CARRIER	234.00	0.00
SURTAX-DEPT OF LABOR	54,357,476.00	0.66
OTHER TAXES	833,762.00	0.01
TOTAL TAX RECEIPTS	3,039,995,693.00	36.98

	AMOUNT	PERCENT
INTEREST INCOME ON INVESTMENTS	101,049,188.00	1.23
INCOME- ROYALTIES ON LAND	498,020,550.00	6.06
INCOME - RENTALS ON LAND	21,222,882.00	0.26
INCOME - RENTALS ON LAND (WILDLIFE & FISHERIES)	729,063.00	0.01
INCOME - BONUSES ON LAND	52,785,659.00	0.64
USE OF MONEY AND PROPERTY-OTHER	13,316,989.00	0.16
TOTAL USE OF MONEY & PROPERTY	687,124,331.00	8.36
MOTOR VEHICLE - REGISTRATION	66,474,493.00	0.81
MOTOR VEHICLE - DRIVERS LICENSE	8,783,489.00	0.11
PUBLIC SAFETY - OTHER FEES	16,310,948.00	0.20
OTHER LICENSES - PERMITS & FEES	42,403,449.00	0.51
TOTAL LICENSES, PERMITS AND FEES	133,972,379.00	1.63
SALES OF COMMODITIES & SERVICES	35,815,568.00	0.44
TOTAL SALES OF COMMODITIES & SER	35,815,568.00	0.44
OTHER RECEIPTS	775,319,048.00	9.43
PROCEEDS OF BOND SALES	239,030,000.00	2.91
TOTAL OTHER RECEIPTS	1,014,349,048.00	12.34
INTERAGENCY RECEIPTS	281,569,567.00	3.43
INTERNAL SERVICE FUNDS	203,383,561.00	2.47
AUXILIARY FUNDS	13,961,815.00	0.17
NON-BUDGET RECEIPTS	529,884,441.00	6.45
PENSION TRUST	752,467,613.00	9.15
LEVEE DISTRICTS	47,976,058.00	0.58
PORT COMMISSIONS & HARBOR DISTRI	56,994,624.00	0.69
TOTAL OTHER	1,886,237,679.00	22.94
TOTAL REVENUES RECEIVED	8,220,640,361.00	100.00

STATE OF LOUISIANA
EXPENDITURE DOLLAR
WHERE THE MONEY WAS SPENT
1983-1984

	ORGANIZATION	EXPENDITURES	ENCUMBRANCES	EXPENDITURES AND ENCUMBRANCES	PERCENT %
1	OFFICE OF THE GOVERNOR	103,332,779	4,556,355	107,889,134	1.27
2	LEGISLATIVE DEPARTMENT	29,766,557		29,766,557	0.35
3	JUDICIARY DEPARTMENT	41,465,052		41,465,052	0.49
4	ELECTED OFFICIALS	111,892,782	1,604,885	113,497,667	1.33
5	DEPARTMENT OF COMMERCE	15,558,391	1,655,732	17,214,123	0.20
6	CULTURE, RECREATION, & TOURISM	21,861,285	1,437,309	23,298,594	0.27
7	DEPT OF TRANSPORTATION & DEVELOP	233,591,770	8,820,256	242,412,026	2.84
8	DEPARTMENT OF PUBLIC SAFETY	130,898,717	2,946,282	133,844,999	1.57
9	DEPT OF HEALTH & HUMAN RESOURCES	1,813,639,738	25,349,688	1,838,989,426	21.57
10	DEPARTMENT OF CORRECTIONS	149,583,047	5,163,221	154,746,268	1.81
11	DEPARTMENT OF NATURAL RESOURCES	47,603,915	8,897,424	56,501,339	0.66
12	DEPARTMENT OF REVENUE & TAXATION	28,656,816	667,409	29,324,225	0.34
14	DEPARTMENT OF LABOR	143,386,812	919,122	144,305,934	1.69
15	DEPT OF URBAN & COMM AFFAIRS	25,806,827	566,982	26,373,809	0.31
16	DEPT OF WILDLIFE & FISHERIES	30,834,720	3,381,641	34,216,361	0.40
17	DEPT OF STATE CIVIL SERVICE	6,449,299	100,129	6,549,428	0.08
18	RETIREMENT SYSTEMS	33,908,657	99,818	34,008,475	0.40
19	DEPARTMENT OF EDUCATION	1,515,308,176	36,452,411	1,551,760,587	18.20
19A	COLLEGES AND UNIVERSITIES	1,031,756,259	6,797,274	1,038,553,533	12.18
20	OTHER APPROPRIATIONS	61,149,800		61,149,800	0.72
21	OTHER REQUIREMENTS	217,482,948	1,000	217,483,948	2.55
22	SPECIAL ACTS	38,204,520		38,204,520	0.45
23	DEBT SERVICE	302,013,769		302,013,769	3.54
24	CAPITAL OUTLAY	860,200,209		860,200,209	10.09
25	INTERNAL SERVICE	227,717,766		227,717,766	2.67
26	AUXILIARY	11,072,273	621,015	11,693,288	0.14
27	OTHER NON-BUDGET	674,087,949		674,087,949	7.91
28	PENSION TRUST	418,906,921		418,906,921	4.91
29	LEVEE DISTRICTS	39,541,085		39,541,085	0.46
30	PORTS AND HARBORS	50,285,621	225,000	50,510,621	0.59
	TOTAL FUNDS EXPENDED	8,415,964,460	110,262,953	8,526,227,413	100.00

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